

**TaiHan Precision Technology Co., Limited  
and Subsidiaries**  
**Consolidated Financial Statements for the**  
**Nine Months Ended September 30, 2025 and**  
**2024 and Independent Auditors' Review Report**  
**(Stock code: 1336)**

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Tel.: (03)3112-025

**Important Disclaimer:**

This English-version handbook is a summary translation of the Chinese version and is not an official document of the shareholders meeting. If there is any discrepancy between the English and Chinese versions, the Chinese version shall prevail.

# TaiHan Precision Technology Co., Limited and Subsidiaries

Consolidated Financial Statements for the nine months ended September 30, 2025 and

2024 and Independent Auditors' Review Report

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## INDEPENDENT AUDITORS' REVIEW REPORT

(2025) No. Financial Auditing- 25002187

To: The Board of Directors and Shareholders  
TaiHan Precision Technology Co., Limited

### **Introduction**

We have reviewed the accompanying consolidated balance sheets of TaiHan Precision Technology Co., Limited and its subsidiaries (the "Group") as of September 30, 2025 and 2024, and the related consolidated statements of comprehensive income for the three months and nine months then ended, of changes in equity and of cash flows for the nine months then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies. Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

### **Scope of Review**

We conducted our reviews in accordance with the International Standard on Review Engagements No. 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.

### **Conclusion**

Based on our reviews, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Company as of September 30, 2025 and 2024, its consolidated financial performance for the three months and nine months ended September 30, 2025 and 2024, and its consolidated cash flows for the nine months ended September 30, 2025 and 2024 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.

PWC Taiwan

YE,CUI-MIAO  
CPA:  
LIN,CHIA-HUNG

Financial Supervisory Commission  
Certified Registration No.: Financial-Supervisory-  
Securities-VI- 0960058737  
Financial Supervisory Commission  
Certified Registration No.: Financial-Supervisory-  
Securities-Auditing- 1080323093

November 11, 2025

**TaiHan Precision Technology Co., Limited and Subsidiaries**  
**CONSOLIDATED STATEMENTS OF BALANCE SHEET**  
September 30, 2025, December 31, 2024, and September 30, 2024

| ASSETS                    | Note  | September 30, 2025 |                     | December 31, 2024 |                     | Unit: In Thousands of New Taiwan Dollars<br>September 30, 2024 |                     |
|---------------------------|---|--------------------|---------------------|-------------------|---------------------|--|---------------------|
|                           |   | Amount             | %                   | Amount            | %                   | Amount   | %                   |
| <b>CURRENT ASSETS</b>     |   |                    |                     |                   |                     |  |                     |
| 1100                      | Cash and cash equivalents   | 6(1)               | \$ 448,693          | 14                | \$ 319,733          | 11   | \$ 267,474          |
| 1136                      | Financial assets measured at amortized cost - Current                           | 6(3) & 8           | 50,315              | 2                 | 123,571             | 4  | 155,504             |
| 1150                      | Notes receivable, net   | 6(4)               | -                   | -                 | 585                 | -  | -                   |
| 1170                      | Accounts receivable, net  | 6(4)               | 396,097             | 13                | 462,439             | 15   | 446,783             |
| 1180                      | Accounts receivable – related parties, net                                      | 6(4) & 7(2)        | 97,339              | 3                 | 101,215             | 3  | 91,457              |
| 1200                      | Other receivables   | 7(2)               | 1,374               | -                 | 2,457               | -  | 4,033               |
| 1220                      | Current tax assets  |                    | -                   | -                 | -                   | -  | 713                 |
| 130X                      | Inventory   | 6(5)               | 180,007             | 6                 | 193,272             | 6  | 156,564             |
| 1410                      | Prepayments   |                    | 64,208              | 2                 | 28,257              | 1  | 53,568              |
| 1470                      | Other current assets  |                    | 495                 | -                 | 3,118               | -  | 828                 |
| 11XX                      | <b>Total current assets</b>   |                    | <u>1,238,528</u>    | <u>40</u>         | <u>1,234,647</u>    | <u>40</u>  | <u>1,176,924</u>    |
| <b>Non-current assets</b> |   |                    |                     |                   |                     |  |                     |
| 1517                      | Financial assets at fair value through other comprehensive income - Non-current | 6(2)               | 2,041               | -                 | 2,374               | -  | 3,649               |
| 1600                      | Property, plant and equipment   | 6(6)&8             | 1,443,220           | 47                | 1,457,676           | 47   | 1,167,979           |
| 1755                      | Right-of-use assets   | 6(7)&8             | 232,658             | 7                 | 271,576             | 9  | 279,533             |
| 1760                      | Investment property, net  | 6(9)&8             | 28,540              | 1                 | 31,113              | 1  | 30,286              |
| 1780                      | Intangible assets   |                    | 7,394               | -                 | 10,353              | -  | 11,937              |
| 1840                      | Deferred income tax assets  |                    | 109,219             | 4                 | 72,701              | 2  | 72,260              |
| 1915                      | Prepayment for equipment  |                    | 16,448              | 1                 | -                   | -  | 113,994             |
| 1920                      | Refundable deposits   |                    | 12,333              | -                 | 15,937              | 1  | 12,802              |
| 1975                      | Net defined benefit assets – non-current  |                    | 3,091               | -                 | 1,540               | -  | -                   |
| 15XX                      | <b>Total non-current assets</b>   |                    | <u>1,854,944</u>    | <u>60</u>         | <u>1,863,270</u>    | <u>60</u>  | <u>1,692,440</u>    |
| 1XXX                      | <b>TOTAL Assets</b>   |                    | <u>\$ 3,093,472</u> | <u>100</u>        | <u>\$ 3,097,917</u> | <u>100</u>   | <u>\$ 2,869,364</u> |

(Continued on next page)

**TaiHan Precision Technology Co., Limited and Subsidiaries**  
**CONSOLIDATED STATEMENTS OF BALANCE SHEET**  
September 30, 2025, December 31, 2024, and September 30, 2024

| LIABILITIES AND EQUITY                                     | Note  | Unit: In Thousands of New Taiwan Dollars |                     |                   |                     |                    |                     |            |
|--|---|--|---------------------|-------------------|---------------------|--------------------|---------------------|------------|
|  |   | September 30, 2025                       |                     | December 31, 2024 |                     | September 30, 2024 |                     |            |
|  |   | Amount                                   | %                   | Amount            | %                   | Amount             | %                   |            |
| <b>CURRENT LIABILITIES</b>                                 |   |  |                     |                   |                     |                    |                     |            |
| 2100   | Short-term borrowings   | 6(10)                                    | \$ 511,017          | 16                | \$ 340,868          | 11                 | \$ 189,427          | 7          |
| 2110   | Short-term bills payables   |  | 50,000              | 2                 | -                   | -                  | -                   | -          |
| 2130   | Contractual liability - Current   | 6(17)&7(2)                               | 40,182              | 1                 | 8,520               | -                  | 1,456               | -          |
| 2170   | Accounts payable  |  | 248,942             | 8                 | 301,511             | 10                 | 250,943             | 9          |
| 2200   | Other payables  | 6(11)&7(2)                               | 113,473             | 4                 | 120,224             | 4                  | 154,933             | 5          |
| 2230   | Current tax liabilities   | 6(24)                                    | 22,175              | 1                 | 40,436              | 1                  | 32,607              | 1          |
| 2250   | Provisions - current  |  | 10,025              | -                 | 12,794              | -                  | 9,318               | -          |
| 2280   | Lease liabilities - Current   | 7(2)                                     | 18,978              | 1                 | 19,393              | 1                  | 19,304              | 1          |
| 2399   | Other current liabilities - Other   |  | 2,298               | -                 | 1,426               | -                  | 2,488               | -          |
| 21XX   | <b>Total current liabilities</b>  |  | <u>1,017,090</u>    | <u>33</u>         | <u>845,172</u>      | <u>27</u>          | <u>660,476</u>      | <u>23</u>  |
| <b>NON-CURRENT LIABILITIES</b>                             |   |  |                     |                   |                     |                    |                     |            |
| 2570   | Deferred income tax liabilities   |  | 228,169             | 8                 | 209,800             | 7                  | 201,216             | 7          |
| 2580   | Lease liabilities - Non-current   | 7(2)                                     | 69,051              | 2                 | 87,174              | 3                  | 92,798              | 3          |
| 2640   | Net defined benefit liability - Non-current                                 |  | -                   | -                 | -                   | -                  | 435                 | -          |
| 2645   | Guarantee deposit received  |  | 2,068               | -                 | 6,384               | -                  | 2,171               | -          |
| 25XX   | <b>Total non-current liabilities</b>  |  | <u>299,288</u>      | <u>10</u>         | <u>303,358</u>      | <u>10</u>          | <u>296,620</u>      | <u>10</u>  |
| 2XXX   | <b>Total liabilities</b>  |  | <u>1,316,378</u>    | <u>43</u>         | <u>1,148,530</u>    | <u>37</u>          | <u>957,096</u>      | <u>33</u>  |
| <b>Equity attributable to owners of the parent company</b> |   |  |                     |                   |                     |                    |                     |            |
|  | Capital stock   | 6(14)                                    |                     |                   |                     |                    |                     |            |
| 3110   | Common stock  |  | 776,144             | 25                | 782,864             | 25                 | 782,864             | 27         |
|  | Capital surplus   | 6(15)                                    |                     |                   |                     |                    |                     |            |
| 3200   | Capital surplus   |  | 676,871             | 22                | 670,151             | 22                 | 670,151             | 23         |
|  | Retained earnings   | 6(16)                                    |                     |                   |                     |                    |                     |            |
| 3310   | Appropriated as legal capital reserve                                       |  | 88,040              | 3                 | 71,627              | 2                  | 71,627              | 3          |
| 3320   | Appropriated as special capital reserve                                     |  | 81,266              | 2                 | 135,699             | 5                  | 135,699             | 5          |
| 3350   | Unappropriated earnings   |  | 381,923             | 12                | 370,312             | 12                 | 324,794             | 11         |
|  | Other Entities  |  |                     |                   |                     |                    |                     |            |
| 3400   | Other Entities  |  | (227,150)           | (7)               | (81,266)            | (3)                | (72,867)            | (2)        |
| 3XXX   | <b>Total equity</b>   |  | <u>1,777,094</u>    | <u>57</u>         | <u>1,949,387</u>    | <u>63</u>          | <u>1,912,268</u>    | <u>67</u>  |
|  | Significant Contingent Liabilities and Unrecognized Contractual Commitments | 9  |                     |                   |                     |                    |                     |            |
|  | Serious subsequent events   | 11                                       |                     |                   |                     |                    |                     |            |
| 3X2X   | <b>TOTAL LIABILITIES AND EQUITY</b>   |  | <u>\$ 3,093,472</u> | <u>100</u>        | <u>\$ 3,097,917</u> | <u>100</u>         | <u>\$ 2,869,364</u> | <u>100</u> |

The accompanying notes to the consolidated financial statements are an integral part of these individual financial statements and should be read in conjunction with them.

Chairman: Tsai, Chen-Lung

Manager: Tsai, Chen-Lung

Accounting Manager: Chen, Chin-Chung

TaiHan Precision Technology Co., Limited and Subsidiaries  
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
For the nine months ended September 30, 2025 and 2024

Unit: In Thousands of New Taiwan Dollars

(Except earnings per share in New Taiwan dollars)

| Item  | Note  | For the three months ended September 30, 2025 |            | For the three months ended September 30, 2024 |             | For the nine months ended September 30, 2025 |               | For the nine months ended September 30, 2024 |              |       |
|---|---|---|------------|---|-------------|--|---------------|--|--------------|-------|
|   |   | Amount  | %          | Amount  | %           | Amount                                       | %             | Amount                                       | %            |       |
| 4000  | Operating revenues  | 6(17) &7(2)                                   | \$ 618,864 | 100   | \$ 676,936  | 100  | \$ 1,887,167  | 100  | \$ 1,862,369 | 100   |
| 5000  | Operating costs   | 6(5)(22) &7(2)                                | ( 532,557) | ( 86)   | ( 563,313)  | ( 83)  | ( 1,575,730)  | ( 83)  | ( 1,528,231) | ( 82) |
| 5950  | Operating margin, net   |   | 86,307     | 14  | 113,623     | 17   | 311,437       | 17   | 334,138      | 18    |
| Operating expenses  | 6(22) &7(2)   |   |            |   |             |  |               |  |              |       |
| 6100  | Sales and marketing expenses  |   | ( 9,509)   | ( 1)  | ( 10,336)   | ( 2)   | ( 31,978)     | ( 2)   | ( 27,016)    | ( 2)  |
| 6200  | General and administrative expenses   |   | ( 53,786)  | ( 9)  | ( 42,589)   | ( 6)   | ( 169,203)    | ( 9)   | ( 153,137)   | ( 8)  |
| 6450  | Expected credit impairment gains (losses)   | 12(2)   | ( 41)      | -   | 516         | -  | ( 40)         | -  | ( 33)        | -     |
| 6000  | Total operating expenses  |   | ( 63,336)  | ( 10)   | ( 52,409)   | ( 8)   | ( 201,221)    | ( 11)  | ( 180,186)   | ( 10) |
| 6900  | Operating profit  |   | 22,971     | 4   | 61,214      | 9  | 110,216       | 6  | 153,952      | 8     |
| NON-OPERATING REVENUE AND EXPENSES                              |   |   |            |   |             |  |               |  |              |       |
| 7100  | Interest income   | 6(18)   | 1,416      | -   | 2,542       | -  | 4,183         | -  | 7,087        | -     |
| 7010  | Other income  | 6(19) & 7(2)                                  | 6,509      | 1   | 5,586       | 1  | 16,672        | 1  | 13,733       | 1     |
| 7020  | Other gains and losses  | 6(20)   | 8,865      | 2   | ( 2,474)    | -  | ( 16,309)     | ( 1)   | 22,264       | 1     |
| 7050  | Finance costs   | 6(21) &7(2)                                   | ( 6,088)   | ( 1)  | ( 3,620)    | -  | ( 18,870)     | ( 1)   | ( 11,377)    | -     |
| 7000  | Total non-operating revenue and expense   |   | 10,702     | 2   | 2,034       | 1  | ( 14,324)     | ( 1)   | 31,707       | 2     |
| 7900  | <b>INCOME BEFORE INCOME TAX</b>   |   | 33,673     | 6   | 63,248      | 10   | 95,892        | 5  | 185,659      | 10    |
| 7950  | Income tax expenses   | 6(24)   | ( 15,993)  | ( 3)  | ( 19,932)   | ( 3)   | ( 48,981)     | ( 2)   | ( 67,048)    | ( 3)  |
| 8200  | <b>Net income</b>   |   | \$ 17,680  | 3   | \$ 43,316   | 7  | \$ 46,911     | 3  | \$ 118,611   | 7     |
| OTHER COMPREHENSIVE INCOME (LOSS)                               |   |   |            |   |             |  |               |  |              |       |
| 8316  | Unrealized valuation gains and losses on investments in equity instruments at fair value through other comprehensive income |   | \$ -       | -   | ( \$ 527)   | -  | ( \$ 333)     | -  | ( \$ 843)    | -     |
| 8310  | Total amount of items that will not be reclassified to profit or loss   |   | \$ -       | -   | ( \$ 527)   | -  | ( \$ 333)     | -  | ( \$ 843)    | -     |
| Items that may be reclassified subsequently to profit (or loss) |   |   |            |   |             |  |               |  |              |       |
| 8361  | Exchange differences arising on translation of financial statements of foreign operations                                   |   | 27,441     | 4   | ( 6,923)    | ( 1)   | ( 181,940)    | ( 10)  | 79,594       | 4     |
| 8399  | Income tax benefit related to items that will be reclassified subsequently  | 6(24)   | ( 5,488)   | ( 1)  | 1,385       | -  | 36,389        | 2  | ( 15,919)    | ( 1)  |
| 8360  | Total amount of items that are reclassified to profit or loss   |   | 21,953     | 3   | ( 5,538)    | ( 1)   | ( 145,551)    | ( 8)   | 63,675       | 3     |
| 8300  | <b>Other comprehensive income, net</b>  |   | \$ 21,953  | 3   | ( \$ 6,065) | ( 1)   | ( \$ 145,884) | ( 8)   | \$ 62,832    | 3     |
| 8500  | <b>Total comprehensive income</b>   |   | \$ 39,633  | 6   | \$ 37,251   | 6  | ( \$ 98,973)  | ( 5)   | \$ 181,443   | 10    |
| Net profit attributable to:                                     |   |   |            |   |             |  |               |  |              |       |
| 8610  | Parent Company Owner  |   | \$ 17,680  | 3   | \$ 43,316   | 7  | \$ 46,911     | 3  | \$ 118,611   | 7     |
| Total comprehensive income(loss) attributable to:               |   |   |            |   |             |  |               |  |              |       |
| 8710  | Parent Company Owner  |   | \$ 39,633  | 6   | \$ 37,251   | 6  | ( \$ 98,973)  | ( 5)   | \$ 181,443   | 10    |
| Basic earnings (losses) per share                               |   |   |            |   |             |  |               |  |              |       |
| 9750  | Net income (loss)   | 6(25)   | \$ 0.23    |   | \$ 0.56     |  | \$ 0.60       |  | \$ 1.53      |       |
| Diluted earnings (losses) per share                             |   |   |            |   |             |  |               |  |              |       |
| 9850  | Net income (loss)   | 6(25)   | \$ 0.23    |   | \$ 0.55     |  | \$ 0.60       |  | \$ 1.51      |       |

The accompanying notes to the consolidated financial statements are an integral part of these individual financial statements and should be read in conjunction with them.  
Chairman: Tsai, Chen-Lung Manager: Tsai, Chen-Lung Accounting Manager: Chen, Chin-Chung

**TaiHan Precision Technology Co., Limited and Subsidiaries**  
**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**  
For the nine months ended September 30, 2025 and 2024

Unit: In Thousands of New Taiwan Dollars

| Note   | Equity attributable to owners of the parent company |                   |                   |                  |                   |                         |   |   |                                  | Total Equity        |  |
|--|---|-------------------|-------------------|------------------|-------------------|-------------------------|---|---|----------------------------------|---------------------|--|
|  | Retained Earnings                                   |                   |                   |                  |                   | Unappropriated Earnings | Exchange differences on translation of financial statements of foreign operations | Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income | Unearned Employees' Compensation |                     |  |
|  | Capital Stock - Common Stock                        | Capital Surplus   | Legal Reserve     | Special Reserve  |                   |                         |   |   |                                  |                     |  |
| <b>2024</b>                                      |   |                   |                   |                  |                   |                         |   |   |                                  |                     |  |
| BALANCE, JANUARY 1, 2024                         | \$ 788,184  | \$ 682,341        | \$ 61,026         | \$ 91,596        | \$ 292,991        | (\$ 137,851 )           | \$ 2,152  | (\$ 10,943 )  | \$ 1,769,496                     |                     |  |
| Net income for the period                        | -   | -                 | -                 | -                | 118,611           | -                       | -   | -   | 118,611                          |                     |  |
| Other comprehensive income (loss) for the period | -   | -                 | -                 | -                | -                 | 63,675                  | ( 843 )   | -   | 62,832                           |                     |  |
| Total comprehensive income (loss)                | -   | -                 | -                 | -                | 118,611           | 63,675                  | ( 843 )   | -   | 181,443                          |                     |  |
| Appropriations of earnings in 2023               | 6(16)   |                   |                   |                  |                   |                         |   |   |                                  |                     |  |
| Legal reserve                                    | -   | -                 | 10,601            | -                | ( 10,601 )        | -                       | -   | -   | -                                |                     |  |
| Special reserve                                  | -   | -                 | -                 | 44,103           | ( 44,103 )        | -                       | -   | -   | -                                |                     |  |
| Cash dividends                                   | -   | -                 | -                 | -                | ( 32,104 )        | -                       | -   | -   | ( 32,104 )                       |                     |  |
| Compensation costs of restricted stock awards    | 6(13)   | -                 | ( 17,510 )        | -                | -                 | -                       | -   | -   | 10,943                           | ( 6,567 )           |  |
| Cancellation of restricted stock awards          | 6(14)   | ( 5,320 )         | 5,320             | -                | -                 | -                       | -   | -   | -                                | -                   |  |
| BALANCE, SEPTEMBER 30, 2024                      |   | <u>\$ 782,864</u> | <u>\$ 670,151</u> | <u>\$ 71,627</u> | <u>\$ 135,699</u> | <u>\$ 324,794</u>       | <u>(\$ 74,176 )</u>   | <u>\$ 1,309</u>   | <u>\$ -</u>                      | <u>\$ 1,912,268</u> |  |
| <b>2025</b>                                      |   |                   |                   |                  |                   |                         |   |   |                                  |                     |  |
| BALANCE, JANUARY 1, 2025                         | \$ 782,864  | \$ 670,151        | \$ 71,627         | \$ 135,699       | \$ 370,312        | (\$ 81,885 )            | \$ 619  | \$ -  | \$ 1,949,387                     |                     |  |
| Net income for the period                        | -   | -                 | -                 | -                | 46,911            | -                       | -   | -   | 46,911                           |                     |  |
| Other comprehensive income (loss) for the period | -   | -                 | -                 | -                | -                 | ( 145,551 )             | ( 333 )   | -   | ( 145,884 )                      |                     |  |
| Total comprehensive income (loss)                | -   | -                 | -                 | -                | 46,911            | ( 145,551 )             | ( 333 )   | -   | ( 98,973 )                       |                     |  |
| Appropriations of earnings in 2024               | 6(16)   |                   |                   |                  |                   |                         |   |   |                                  |                     |  |
| Legal reserve                                    | -   | -                 | 16,413            | -                | ( 16,413 )        | -                       | -   | -   | -                                |                     |  |
| Reversal of special reserve                      | -   | -                 | -                 | ( 54,433 )       | 54,433            | -                       | -   | -   | -                                |                     |  |
| Cash dividends                                   | -   | -                 | -                 | -                | ( 73,320 )        | -                       | -   | -   | ( 73,320 )                       |                     |  |
| Cancellation of restricted stock awards          | 6(14)   | ( 6,720 )         | 6,720             | -                | -                 | -                       | -   | -   | -                                | -                   |  |
| BALANCE, SEPTEMBER 30, 2025                      |   | <u>\$ 776,144</u> | <u>\$ 676,871</u> | <u>\$ 88,040</u> | <u>\$ 81,266</u>  | <u>\$ 381,923</u>       | <u>(\$ 227,436 )</u>  | <u>\$ 286</u>   | <u>\$ -</u>                      | <u>\$ 1,777,094</u> |  |

The accompanying notes to the consolidated financial statements are an integral part of these consolidated financial statements and should be read in conjunction with them.

Chairman:Tsai, Chen-Lung

Manager:Tsai, Chen-Lung

Accounting Manager: Chen, Chin-Chung

TaiHan Precision Technology Co., Limited and Subsidiaries

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the nine months ended September 30, 2025 and 2024

Unit: In Thousands of New Taiwan Dollars

For the nine months  
ended September  
30, 2025

30, 2024

Note

CASH FLOWS FROM OPERATING ACTIVITIES

|  |       | \$             | \$             |
|--|-------|----------------|----------------|
| Income before income tax                                 |       | 95,892         | 185,659        |
| Adjustment Items   |       |                |                |
| Profit and loss items                                    |       |                |                |
| Depreciation expense on property, plant and equipment    | 6(22) | 72,622         | 77,831         |
| Depreciation expense on investment property              | 6(22) | 455            | 458            |
| Depreciation expense on right-of-use assets              | 6(22) | 16,537         | 17,459         |
| Intangible assets amortization expense                   | 6(22) | 5,377          | 4,629          |
| Expected credit impairment loss (gain)                   | 12(2) | 40             | 33             |
| Finance costs  | 6(21) | 18,870         | 11,377         |
| Interest income  | 6(18) | ( 4,183 )      | ( 7,087 )      |
| Compensation costs of restricted stock awards            | 6(13) | - ( 6,567 )    |                |
| Loss (gain) on disposal of property, plant and equipment | 6(20) | ( 730 )        | ( 415 )        |
| Dividend income  | 6(19) | ( 105 )        | - ( - )        |
| Changes in operating assets and liabilities              |       |                |                |
| Changes in operating assets, net                         |       |                |                |
| Notes receivables, net                                   |       | 585            | - ( - )        |
| Accounts receivables                                     |       | 66,313         | ( 80,501 )     |
| Accounts receivables – related parties                   |       | 3,876          | ( 37,218 )     |
| Other receivables  |       | 1,083          | ( 1,191 )      |
| Inventories  |       | 13,265         | ( 12,427 )     |
| Prepayments  |       | ( 35,951 )     | ( 22,649 )     |
| Other current assets                                     |       | 2,623          | 139            |
| Net defined benefit assets                               |       | ( 1,551 )      | - ( - )        |
| Changes in Liabilities Related to Operating              |       |                |                |
| Contractual liabilities - current                        |       | 31,662         | 1,254          |
| Accounts payables  |       | ( 52,569 )     | 28,054         |
| Other payables   |       | 2,171          | 26,519         |
| Provision - current                                      |       | ( 2,769 )      | ( 3,316 )      |
| Other current liabilities - others                       |       | 872            | ( 1,810 )      |
| Other non-current liabilities - others                   |       | - ( 1,657 )    |                |
| Net defined benefit liabilities                          |       | - ( 1,221 )    |                |
| Cash generated from operations                           |       | 234,385        | 177,353        |
| Interest received  |       | 4,183          | 7,087          |
| Interest paid  |       | ( 18,636 )     | ( 10,900 )     |
| Income tax paid  |       | ( 49,002 )     | ( 45,410 )     |
| Net cash inflows from operating activities               |       | <u>170,930</u> | <u>128,130</u> |

(Continued on next page)

**TaiHan Precision Technology Co., Limited and Subsidiaries**

**CONSOLIDATED STATEMENTS OF CASH FLOWS**

**For the nine months ended September 30, 2025 and 2024**

Unit: In Thousands of New Taiwan Dollars

For the nine months  
ended September  
30, 2025

For the nine months  
ended September  
30, 2024

**Note**

**CASH FLOWS FROM INVESTING ACTIVITIES**

|  |       |             |               |
|--|-------|-------------|---------------|
| Financial assets at amortized cost - current |       | \$ 73,256   | (\$ 153,602 ) |
| Acquisition of property, plant and equipment | 6(26) | ( 207,865 ) | ( 113,815 )   |
| Disposal of property, plant and equipment    |       | 2,126       | 463           |
| (Increase) in prepayments for equipment      |       | ( 16,448 )  | ( 251,846 )   |
| Acquisition of intangible assets             |       | ( 2,449 )   | ( 2,795 )     |
| (Increase) in guaranteed deposits paid       |       | -           | ( 803 )       |
| Decrease in guaranteed deposits paid         |       | 3,604       | 1,977         |
| Dividends received                           |       | 105         | -             |
| Net cash outflows from financing activities  |       | ( 147,671 ) | ( 520,421 )   |

**Cash flows from financing activities**

|   |       |               |             |
|---|-------|---------------|-------------|
| Increase in short-term borrowings           | 6(27) | 1,168,340     | 1,036,631   |
| Repayment of short-term borrowings          | 6(27) | ( 1,000,081 ) | ( 974,352 ) |
| Increase in short-term bills payables       | 6(27) | 50,000        | -           |
| Decrease in guaranteed deposits received    | 6(27) | ( 4,316 )     | ( 2,898 )   |
| Repayment of principal of lease liabilities | 6(27) | ( 13,866 )    | ( 14,921 )  |
| Cash dividends paid                         | 6(27) | ( 73,320 )    | ( 32,104 )  |
| Net cash inflows from financing activities  |       | 126,757       | 12,356      |
| Exchange effects                            |       | ( 21,056 )    | 53,332      |

**INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**

|   |            |            |             |
|---|------------|------------|-------------|
| EQUIVALENTS   |            | 128,960    | ( 326,603 ) |
| <b>CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD</b> |            |            |             |
| PERIOD  |            | 319,733    | 594,077     |
| CASH AND CASH EQUIVALENTS, END OF PERIOD              | \$ 448,693 | \$ 267,474 |             |

The accompanying notes to the consolidated financial statements are an integral part of these consolidated financial statements and should be read in conjunction with them.

Chairman: Tsai, Chen-Lung

Manager: Tsai, Chen-Lung

Accounting Manager: Chen, Chin-Chung

TaiHan Precision Technology Co., Limited and Subsidiaries  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2025 AND 2024

Unit: Amounts in Thousands of New Taiwan Dollars  
(Unless Specified Otherwise)

**1. History of the Company**

- (1) TaiHan Precision Technology Co., Limited (hereinafter referred to as the "Company") was established on August 28, 1987. The Company and its subsidiaries (hereinafter collectively referred to as the "Group") are mainly engaged in the design, manufacturing, and trading of various precision molds, tooling, and plastic molding products.
- (2) The Company's shares have been listed and transacted on TPEx since November 2007.
- (3) The Speed Tech Corporation Group owns the Company's equity and is the single largest shareholder of the Company and has substantial control over the Company's personnel, finances, and operations and will become the parent company in August 2021. In addition, Luxshare Precision Industry Co., Ltd. (registered and established in People's Republic of China) is the ultimate parent company.

**2. Date and procedure for approval of financial statements**

The accompanying consolidated financial statements were approved and authorized for issue by the Board of Directors on November 11, 2025.

**3. Application of newly issued and revised standards and interpretations**

**(1) The impacts of adopting new or revised IFRS accounting standards endorsed and issued into effect by the Financial Supervisory Commission (hereinafter referred to as the "FSC")**

The following table summarizes the newly issued, amended, and revised IFRS accounting standards and interpretations of IFRS accounting standards endorsed and issued into effect by the FSC for 2025:

| <u>New Issues / Amendments / Revised Standards and Interpretations</u> | <u>Effective Date Issued</u> |
|--|------------------------------|
| Amendments to IAS 21 "Lack of Exchangeability"                         | by IASB                      |
|  | January 1, 2025              |

The Group has evaluated that the above standards and interpretations do not have a significant effect on the Group's consolidated financial position and consolidated financial performance.

**(2) The impacts of not adopting new or revised IFRS accounting standards endorsed and issued into effect by the FSC**

The following table summarizes the newly issued, amended, and revised IFRS accounting standards and interpretations of IFRS accounting standards endorsed by the FSC for 2026:

| <u>New Issues / Amendments / Revised Standards and Interpretations</u>                                  | <u>Effective Date Issued</u> |
|---|------------------------------|
| Amendments to IFRS 9 and IFRS 7 "Amendments to Classification and Measurement of Financial Instruments" | by IASB                      |
| Amendments to IFRS 9 and IFRS 7 "Contracts Referencing Nature-dependent Electricity"                    | January 1, 2026              |
| IFRS 17 "Insurance Contracts"   | January 1, 2023              |
| Amendment to IFRS 17 "Insurance Contracts"  | January 1, 2023              |
| Amendment to IFRS 17 "Comparative Information of the Initial Application of IFRS 17 and IFRS 9"         | January 1, 2023              |
| Annual Improvements to IFRS Accounting Standards—Volume 11  | January 1, 2026              |

The Group has evaluated that the above standards and interpretations do not have a significant effect on the Group's consolidated financial position and consolidated financial performance.

(3) The IFRS accounting standards issued by IASB but not yet endorsed and issued into effect by the FSC

The following table summarizes the new, amended, and revised standards and interpretations of IFRS accounting standards issued by the IASB that have not yet been incorporated into IFRS accounting standards endorsed by the FSC:

| <u>New Releases / Amendments / Revised Standards and Interpretations</u>   | <u>Effective Date Issued by IASB</u> |
|--|--------------------------------------|
| Amendments to IFRS 10 and IAS 28 “Sale or Contribution of Assets between an Investor and its Associate or Joint Venture” | To be determined by IASB             |
| IFRS 18 “Presentation and Disclosure in Financial Statements”  | January 1, 2027 (Note)               |
| IFRS 19 “Subsidiaries without Public Accountability”   | January 1, 2027                      |

Note: The FSC issued a press release on September 25, 2025 to declare that public companies will apply International Financial Reporting Standards 18 (hereinafter referred to as “IFRS 18”) since the fiscal year of 2028. Entities that require to apply IFRS 18 in advance may elect to apply IFRS 18 in advance after FSC’s endorsement.

Except as explained below, the Group has evaluated that the above standards and interpretations do not have a significant effect on the Group's consolidated financial position and consolidated financial performance.

**IFRS 18 “Presentation and Disclosure in Financial Statements”**

IFRS 18 “Presentation and Disclosure in Financial Statements” will replace IAS 1, and update the structure of statements of comprehensive income, increase the disclosure of management-defined performance measures, and enhance guidance on the principles of aggregation and disaggregation in the primary financial statements or in the notes.

4. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies used in the preparation of these consolidated financial statements are described below. Unless otherwise stated, these policies have been applied consistently throughout the reporting period.

(1) **Statement of Compliance**

The consolidated financial statements have been prepared in accordance with the preparation and guidelines of IAS 34 “Interim Financial Reporting” which are endorsed and issued into effect by FSC.

(2) Basis of Preparation

1. The consolidated financial statements have been prepared on the historical cost basis, except for the following significant items:
  - 1) Financial assets at fair value through other comprehensive income or loss that are measured at fair value.
  - 2) The defined benefit liabilities are recognized as the net amount of pension plan assets less the present value of the defined benefit obligations.
2. The preparation of financial statements in conformity with International Accounting Standards, IFRIC Interpretations and SIC Interpretations endorsed and issued into effect by the FSC (hereinafter referred to IFRSs) requires the use of certain critical accounting estimates. The process of applying the Group's accounting policies also requires management to exercise its judgment. Items involving a higher degree of judgment or complexity, or items involving significant assumptions and estimates in the consolidated financial statements are described in Note 5.

(3) Basis of Consolidation

1. Principles Governing the Preparation of Consolidated Financial Statements

- 1) The Group includes all subsidiaries in the entities for which consolidated financial statements are prepared. A subsidiary is an entity (including a structured entity) that is controlled by the Group and over which the Group has control when the Group is exposed to variable remuneration from participation in the entity or has rights to such variable remuneration and has the ability, through its power over the entity, to affect such remuneration. Subsidiaries are included in the consolidated financial statements from the date the Group obtains control and are deconsolidated from the date control is lost.
- 2) Inter-company transactions, balances and unrealized gains and losses within the Group have been eliminated. The accounting policies of subsidiaries have been adjusted as necessary to conform to the policies adopted by the Group.
- 3) The components of profit or loss and other comprehensive income or loss are attributed to owners of the parent and non-controlling interests; total comprehensive income or loss is also attributed to owners of the parent and non-controlling interests, even if this results in a loss balance for non-controlling interests.
- 4) Changes in ownership of subsidiaries that do not result in a loss of control (transactions with non-controlling interests) are treated as equity transactions, i.e., as transactions with owners. The difference between the amount of the adjustment of the non-controlling interest and the fair value of the consideration paid or received is recognized directly in equity.
- 5) When the Group loses control of a subsidiary, the remaining investment in the former subsidiary is remeasured at fair value and recognized as the fair value of the originally recognized financial asset or the cost of the originally recognized investment in a related party or joint venture, and the difference between the fair value and the carrying amount is recognized in profit or loss for the period. For all amounts previously recognized in other comprehensive income or loss related to that subsidiary, the accounting treatment is the same as if the Group had directly disposed of the related assets or liabilities, i.e., if a gain or loss previously recognized in other comprehensive income or loss would be reclassified to profit or loss upon disposal of the related assets or liabilities, the gain or loss is reclassified from equity to profit or loss when control over the subsidiary is lost.

## 2. The subsidiaries in the consolidated financial statements

| Name of Investor Company                      | Name of Subsidiaries                                | Percentage of Ownership  |      |               |      | Note   |
|---|---|--|------|---------------|------|--------|
|   |   | September 30, December 31,   |      | September 30, | 2024 |        |
|   |   | Business Scope   | 2025 | 2024          | 2024 |        |
| The Company                                   | TAIHAN PRECISION TECHNOLOGY (SAMOA) CO., LTD.       | Professional Investment Business   | 100% | 100%          | 100% | -      |
| TAIHAN PRECISION TECHNOLOGY (SAMOA) CO., LTD. | TAIHAN HOLDING (SAMOA) CO., LTD.                    | Professional Investment Business   | 100% | 100%          | 100% | -      |
| TAIHAN PRECISION TECHNOLOGY (SAMOA) CO., LTD. | YONGHAN HOLDING (SAMOA) CO., LTD.                   | Professional Investment Business   | 100% | 100%          | 100% | -      |
| TAIHAN PRECISION TECHNOLOGY (SAMOA) CO., LTD. | TAIHAN HOLDING PHILIPPINES CO., LTD.                | Professional Investment Business   | 100% | 100%          | 100% | -      |
| TAIHAN HOLDING (SAMOA) CO., LTD.              | TaiHan Mold Products (Dongguan) Co., Ltd.           | Production and sales of various precision molds and plastic products, etc. | 100% | 100%          | 100% | Note 1 |
| YONGHAN HOLDING (SAMOA) CO., LTD.             | YONGHAN PRECISION TECHNOLOGY CO., LTD.              | Production and sales of various precision molds and plastic products, etc. | 100% | 100%          | 100% | Note 2 |
| TAIHAN HOLDING PHILIPPINES CO., LTD.          | TAIHANLAND (PHILIPPINES) INC.                       | Holding the land and plant of the production base                          | 100% | 100%          | 100% | Note 3 |
| TAIHAN HOLDING PHILIPPINES CO., LTD.          | TAIHAN PRECISION TECHNOLOGY (PHILIPPINES) CO., INC. | Production and sales of various precision molds and plastic products, etc. | 100% | 100%          | 100% | Note 4 |

All of the above subsidiaries included in the consolidated financial statements as of September 30, 2025 and 2024 have been audited by our accountants. Except for TAIHANLAND (PHILIPPINES) INC. is not a significant subsidiary since 2024, the other subsidiaries are significant subsidiaries. The subsidiaries included in the consolidated financial statements as of December 31, 2024 have been audited by our accountants.

Note 1: TaiHan Mold Products (Dongguan) Company Limited (hereinafter referred to as Dongguan TaiHan Company) was registered and established on January 4, 2001 with the approval of Dongguan City Administration for Industry and Commerce of the People's Republic of China and completed the business license without business term on September 17, 2020, with the main scope of business being the production and sale of various precision molds and plastic products, among others.

Note 2: YONGHAN PRECISION TECHNOLOGY CO., LTD. (hereinafter referred to as YONGHAN Vietnam) was approved by the Industrial Zone Administration of Hai Duong Province, Republic of Vietnam, and was registered on August 28, 2006 for a period of 46 years (from the date of obtaining the investment certificate to August 28, 2052). and plastic products.

Note 3: TAIHANLAND (PHILIPPINES) INC. (hereinafter referred to as Philippine Land

Company) was registered on January 9, 2013 and its main business scope is to hold land for production bases. The Philippines restricts the shareholding ratio of foreign investors and the number of natural person shareholders for companies holding production base land. Therefore, TAIHAN HOLDING PHILIPPINES CO., LTD. holds only 39.99% of the shares of the Philippine land company in name, and the other 60.01% shares are entrusted to CHEN, CHIN-CHUNG, TSAI, CHEN-LUNG, and local residents JOE MARK F. BELUANG, ALDRIN ELI T. CHUA, and MARICEL M. LANDICHO, who have signed a shareholding agreement to protect the Group's equity.

Note 4: TAIHAN PRECISION TECHNOLOGY (PHILIPPINES) CO., INC. (hereinafter referred to as Philippine Manufacturing Company) was incorporated on January 9, 2013, and its main business scope is the production and sale of various precision molds and plastic products. Since the Philippines restricts the number of natural person shareholders in the establishment of a company, TAIHAN HOLDING PHILIPPINES CO., LTD. only holds 99.99% of the shares of Philippine Manufacturing Company in name. The other 0.01% is entrusted to CHEN, CHIN-CHUNG, TSAI, CHEN-LUNG, and local residents, FILAM L. GUTIERREZ, ALDRIN ELI T. CHUA, and MARY ANN R. MENDOZA, and a shareholding agreement has been signed with the entrusted parties to protect the Group's equity.

3. Subsidiaries not included in the consolidated financial statements.  
None.
4. Adjustment and treatment of different accounting periods of subsidiaries  
None.
5. Significant restrictions  
None.
6. Subsidiaries with non-controlling interests that are significant to the Group.  
None.

(4) Foreign currency exchange

Items included in the financial statements of each entity within the Group are measured using the currency of the primary economic environment in which the entity operates (i.e., the functional currency). The functional currency of the Company is "New Taiwan Dollar." And the functional currencies of subsidiaries are "New Taiwan Dollar," "CNY," "VND," and "USD." The consolidated financial statements are presented in the "New Taiwan Dollar," which is the Group's functional currency, as the presentation currency.

1. Foreign currency transactions and balances
  - 1) Foreign currency transactions are translated into the functional currency using the spot rate at the date of the transaction or measurement date, and translation differences arising from such transactions are recognized in profit or loss for the current period.
  - 2) The balances of monetary assets and liabilities denominated in foreign currencies are adjusted at the exchange rates prevailing on the balance sheet date, and the resulting translation differences are recognized in profit or loss for the current period.
  - 3) Non-monetary assets and liabilities denominated in foreign currencies that are measured at fair value through profit or loss are adjusted at the exchange rates prevailing on the balance sheet date, and the resulting exchange differences are recognized in profit or loss for the current period; those measured at fair value through other comprehensive income are adjusted at the exchange rates prevailing on the balance sheet date, and the resulting exchange differences are recognized in other comprehensive income. For those which are not measured at fair value, they are measured at the historical exchange rates at the date of initial transactions.
- 4) All exchange gains and losses are reported in "Other gains and losses" in the consolidated

statement of income

2. Translation of foreign operations

The results of operations and financial position of all corporate entities with a functional currency different from the presentation currency are translated into the presentation currency as follows:

- 1)Assets and liabilities expressed in each balance sheet are translated at the closing rate on that balance sheet date.
- 2)The income and expenses expressed in each consolidated statement of income are translated at the average exchange rate for the period; and
- 3)All translation differences are recognized in other comprehensive income.

**(5) Classification of Current and Non-current Assets and Liabilities**

1. Assets are classified as current assets if they meet one of the following categories:
  - (1) The asset is expected to be realized in the normal operating cycle, or is intended to be sold or consumed.
  - (2) Those that are held primarily for trading purposes.
  - (3) Expected to be realized within 12 months after the reporting period.
  - (4) Cash or cash equivalents, except for those that are restricted from being exchanged or used to settle liabilities for at least twelve months after the reporting period.

The Group classifies all assets that do not meet the above categories as non-current.
2. Liabilities are classified as current liabilities if one of the following conditions is met.
  - (1) The liability is expected to be settled in the normal operating cycle.
  - (2) Held primarily for trading purposes.
  - (3) They will be settled within 12 months after the reporting period
  - (4) The Group does not have the right to defer settlement of the liability for at least twelve months after the reporting period.

The Group classifies all liabilities that do not meet the above conditions as non-current.

**(6) Cash equivalents**

Cash equivalents are short-term, highly liquid investments that are readily convertible to a fixed amount of cash with minimal risk of changes in value. Time deposits that meet the above definition and are held to meet short-term cash commitments for operating purposes

**(7) Financial assets measured at fair value through other comprehensive income or loss**

1. The fair value changes of investments in equity instruments not held for trading are reported in other comprehensive income at the time of initial recognition as an irrevocable choice.
2. The Group applies trade date accounting to financial assets measured at fair value through other comprehensive income or loss that qualify for trading practice.
3. The Group measures these instruments at their fair value plus transaction costs on initial recognition and subsequently at fair value. Changes in the fair value of equity instruments are recognized in other comprehensive income. Upon derecognition, the cumulative gain or loss previously recognized in other comprehensive income is not subsequently reclassified to profit or loss and is reclassified to retained earnings. Dividend income is recognized in profit or loss when the right to receive dividends is established, it is probable that the economic benefits associated with the dividends will flow and the amount of the dividends can be measured reliably.

**(8) Financial assets measured at amortized cost**

1. A financial asset is one that also meets the following conditions:
  - (1) The financial asset is held under an operating model whose objective is to collect the contractual cash flows.
  - (2) The contractual terms of the financial asset generate cash flows at a specific date, solely for the purpose of paying interest on the principal and outstanding principal amount.
2. The Group applies trade date accounting to financial assets measured at amortized cost that qualify for trading practice.
3. Financial assets at amortized cost shall be measured at fair value plus transaction costs at initial recognition. The Group recognizes interest income subsequently by effective interest rate method by amortization over the outstanding period, and impairment losses. At derecognition, the gains or losses are recognized in profit or loss.

**(9) Accounts and notes receivable**

1. Accounts and instruments with unconditional right to receive the consideration for the transfer of goods or services in accordance with the contract.
2. Short-term accounts and notes receivable that are not interest-bearing are measured at the original invoice amount because the effect of discounting is not significant.

**(10) Impairment of financial assets**

For financial assets measured at amortized cost at each balance sheet date, after taking into account all reasonable and probable information (including forward-looking information), the Group measures the allowance for losses at the 12-month expected credit loss amount for financial assets that do not have a significant increase in credit risk since initial recognition; for financial assets with a significant increase in credit risk since initial recognition, the allowance for losses is measured at the expected credit loss amount over the period of time. For accounts receivable or contract assets that do not contain significant financial components, the allowance for loss is measured at the expected credit loss over the period.

**(11) Derecognition of financial assets**

Financial assets are derecognized when the Group's contractual rights to receive cash flows from the financial assets lapse.

**(12) Lessor's Lease Transactions - Operating Leases**

Lease proceeds from operating leases, net of any incentives given to the lessee, are recognized in profit or loss on a straight-line basis over the lease term.

**(13) Inventories**

Inventories are measured at the lower of cost or net realizable value, with cost determined by the weighted-average method. The cost of finished goods and work in process includes raw materials, direct labor, other direct costs, and production-related manufacturing costs, but excludes borrowing costs. The lower of cost or net realizable value is determined on a line-by-line basis. Net realizable value is the estimated selling price in the ordinary course of business less estimated costs to be incurred to completion and related variable selling expenses.

**(14) Property, Plant and Equipment**

1. Property, plant, and equipment are recorded at acquisition cost.
2. Subsequent costs are included in the carrying amount of an asset or recognized as a separate asset only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of the replaced portion should be excluded. All other maintenance costs are recognized in profit or loss as incurred.
3. Property, plant, and equipment are subsequently measured at cost and depreciated on a straight-line basis over their estimated useful lives. If the components of property, plant, and equipment are significant, they are depreciated separately.
4. The Group reviews the residual value, useful life, and depreciation method of each asset at the end of each financial year. If the expected value of the residual value and useful life differs from previous estimates, or if there is a significant change in the expected pattern of consumption of future economic benefits embodied in the asset, the change is accounted for in accordance with IAS 8, "Accounting Policies, Changes in Accounting Estimates and Errors" from the date of the change. The useful lives of each asset are as follows:

|                          |            |
|--------------------------|------------|
| Buildings                | 1~51 years |
| Machinery and Equipment  | 2~15 years |
| Transportation Equipment | 5~10 years |
| Office Equipment         | 3~10 years |
| Other Equipment          | 2~15 years |

**(15) Lessee's lease transactions - right-of-use assets/lease liabilities**

1. Leased assets are recognized as right-of-use assets and lease liabilities on the date they become available for use by the Group. When a lease contract is a short-term lease or a lease of a low-value underlying asset, the lease payments are recognized as an expense on a straight-line basis over the lease term.
2. Lease liabilities are recognized at the present value of the lease payments outstanding at the inception date of the lease, discounted at the Group's incremental borrowing rate, which is a fixed benefit, less any lease incentives receivable. Interest expense is subsequently accrued over the lease period using the interest method, which is measured at amortized cost. The lease liability is reassessed, and the right-of-use asset is remeasured when there is a change in the lease term or lease payments that is not a contractual modification.

3. Right-of-use assets are recognized at cost at the inception date of the lease, and the cost is the original measurement of the lease liability.

Depreciation expense is provided when the right-of-use asset is subsequently measured at cost, at the earlier of the end of its useful life or the end of the lease term. When a lease liability is reassessed, the right-of-use asset is adjusted for any remeasurement of the lease liability.

**(16) Investment property**

Investment property is recognized at acquisition cost and subsequently measured using the cost model. Except for land, depreciation is provided on a straight-line basis over the estimated useful lives of 50 years.

**(17) Intangible assets**

The cost of computer software is recognized at acquisition cost and amortized on a straight-line basis over the estimated useful lives of 1 ~ 5 years.

**(18) Impairment of non-financial assets**

An impairment loss is recognized when the recoverable amount of an asset is less than its carrying amount. The recoverable amount is the higher of an asset's fair value less costs to dispose of its value in use. An impairment loss is reversed when no impairment loss exists or decreases in prior years, provided that the carrying amount of the asset reversed does not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset, net of depreciation or amortization.

**(19) Loans**

This refers to long- and short-term borrowings from banks. The Group measures the amount at its fair value less transaction costs on initial recognition and subsequently recognizes interest expense in profit or loss over the liquidity period using the effective interest method for any difference between the redemption price and the redemption value, net of transaction costs.

**(20) Accounts and notes payable**

1. Debt incurred for the purchase of raw materials, goods or services on credit and bills payable for operating and non-operating purposes.
2. Short-term accounts payable and notes payable with unpaid interest are measured at the original invoice amount because the effect of discounting is not significant.

**(21) Derecognition of financial liabilities**

The Group derecognizes financial liabilities when the obligations specified in the contracts are fulfilled, cancelled, or expired.

**(22) Provisions**

A provision (warranty liability) is a present legal or constructive obligation or arising from past events, and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and shall be recognized when the amount of the obligation can be measured with sufficient reliability. The amount recognized as a provision shall be the best estimate present value of the expenditure required to settle the obligation at the balance sheet date.

## (23) Employee Benefits

### 1. Short-term employee benefits

Short-term employee benefits are measured at the non-discounted amount expected to be paid and are recognized as an expense when the related services are rendered.

### 2. Pension

#### 1) Defined contribution plan

For defined contribution plans, the amount to be contributed to the pension fund is recognized as pension cost on an accrual basis in the current period. Prepaid contributions are recognized as assets to the extent that they are refundable in cash or reduce future benefits.

#### 2) Defined benefit plans

A. The net obligation under the defined benefit plans is calculated by discounting the amount of future benefits earned by employees for current or past service by the present value of the defined benefit obligation at the balance sheet date, less the fair value of plan assets. The net defined benefit obligation is calculated annually by the actuary using the projected unit benefit method, using market yields at the balance sheet date on government bonds (at the balance sheet date) that correspond to the currency and period of the defined benefit plan.

B. Remeasurements arising from defined benefit plans are recognized in other comprehensive income in the period in which they occur and are expressed in retained earnings.

C. The related expenses for prior service costs are recognized immediately in profit or loss.

D. Pension cost for the interim period is calculated on a year-to-date basis by using the pension cost rate derived from the actuarial valuation at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events. Also, the related information is disclosed accordingly.

### 3. Employee Compensation and Directors' Remuneration

Employee compensation and remuneration to directors and supervisors are recognized as expenses and liabilities when there is a legal or constructive obligation, and the amount can be reasonably estimated. If the actual allotment amount subsequently resolved differs from the estimated amount, the difference is treated as a change in accounting estimate. In addition, the number of shares used for employee compensation is calculated based on the closing price on the day before the date of the board of directors' resolution.

#### (24) Employee Share-based Payment

1. Equity-settled share-based payment agreements are measured at the fair value of the equity instruments given on the date of grant for employee services received and are recognized as compensation cost over the vesting period, with a corresponding adjustment to equity. The fair value of equity instruments should reflect the effect of market vesting conditions and non-vesting conditions. The recognized compensation cost is adjusted as the number of awards that are expected to meet the service conditions and non-market vesting conditions is adjusted until the final amount recognized is based on the number of awards vested at the vesting date.
2. Restricted Stock Awards
  - 1) Compensation cost is recognized at the grant date based on the fair value of the equity instruments granted over the vesting period.
  - 2) The right to participate in dividend distribution is not restricted, and the employee is not required to return the dividends received if he/she leaves the company during the vesting period.
  - 3) Employees are not required to pay a price to acquire new shares of restricted stock awards. If an employee leaves the Company during the vesting period, based on the issue procedures, the Company shall not pay for the withdrawn shares, and the withdrawn share shall be cancelled. The withdrawn shares are recognized as deductions to share capital and capital surplus.

#### (25) Income tax

1. Income tax expense consists of current and deferred income taxes. Income taxes are recognized in profit or loss, except when they relate to items included in other comprehensive income or directly in equity, which are included in other comprehensive income or directly in equity, respectively.
2. The Group calculates current income taxes based on tax rates that are legislated or substantively legislated at the balance sheet date of the countries in which the Group operates and generates taxable income. Management periodically evaluates the status of income tax returns with respect to applicable income tax regulations and, when applicable, estimates the income tax liabilities based on the expected tax payments to be made to the tax authorities. Income tax is imposed on undistributed earnings in accordance with the Income Tax Act. In the year following the year in which the earnings are generated, income tax expense is recognized on the actual distribution of earnings after the shareholders' meeting approves the earnings distribution.
3. Deferred income tax is recognized, using the balance sheet method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated balance sheets. Temporary differences arising from investments in subsidiaries are not recognized if the Group can control the timing of the reversal of the temporary differences, and it is probable that the temporary differences will not reverse in the foreseeable future. Deferred income tax is calculated using tax rates (and tax laws) that

have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realized, or the deferred income tax liability is settled.

4. Deferred income tax assets are recognized to the extent that it is probable that future taxable income will be available against which the temporary differences can be utilized, and the unrecognized and recognized deferred income tax assets are reassessed at each balance sheet date.
5. Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets and liabilities, and there is an intention to settle or realize the assets and liabilities simultaneously on a net basis; deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current income tax assets and liabilities, and the deferred income tax assets and liabilities are incurred by the same taxable entity or by different taxable entities that intend to settle or realize the assets and liabilities simultaneously on a net basis.
6. The interim period income tax expense is assessed based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax income of the interim period. And relevant information is disclosed in accordance with the aforementioned policies.

**(26) Share Capital**

1. Common stock is classified as equity. Incremental costs directly attributable to the issuance of new shares or stock options are recorded as a deduction from equity, net of income taxes.
2. When the Company repurchases outstanding shares, the consideration paid includes any directly attributable incremental costs recognized as a deduction from stockholders' equity, net of income taxes.

**(27) Dividend distribution**

In accordance with the Articles of Incorporation, cash dividends from earnings distribution are recognized as a liability in the financial statements after the board of directors' resolution. In addition, stock dividends are recognized as stock dividends to be distributed when the Company's stockholders resolve to distribute them and are transferred to common stock on the basis date of issuance of new shares.

**(28) Revenue Recognition**

1. The Group sells various precision molds and plastic. Sales revenue is recognized when control of the products is transferred to the customer, that is, when the products are delivered to the customer, the customer has discretion over the access and price of the products sold, and the Group has no outstanding performance obligations that may affect the customer's acceptance of the products. Delivery of merchandise occurs when the product is delivered to the designated location, the risk of obsolescence and loss has been transferred to the customer, and the customer accepts the product in accordance with the sales contract, or when there is objective evidence that all acceptance criteria have been met.

2. Revenue from sales of merchandise is recognized on a net basis, based on contract prices less sales returns and discounts. The Group does not adjust the transaction price to reflect the time value of money because the time lag between the transfer of the promised goods or services to the customer and the customer's payment does not exceed one year.
3. Accounts receivables are recognized when the merchandise is delivered to the customer because the Group has unconditional rights to the contract price from that point onward and only requires the passage of time to receive the consideration from the customer.

**(29) Operating Segment**

The Group's operating segment information is reported in a manner consistent with the internal management reports provided to the chief operating decision maker. The chief operating decision maker is responsible for allocating resources to the operating departments and evaluating their performance.

**5. SIGNIFICANT ACCOUNTING JUDGMENTS, ASSUMPTIONS, AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

In preparing these consolidated financial statements, the Group's management has used its judgment in determining the accounting policies to be used and has made accounting estimates and assumptions that are based on reasonable expectations of future events under the circumstances prevailing at the balance sheet date. Significant accounting estimates and assumptions that may differ from actual results are continually evaluated and adjusted, considering historical experience and other factors. These estimates and assumptions are subject to the risk that the carrying amounts of assets and liabilities will be adjusted in the next financial year. The following is a description of the uncertainties in significant accounting judgments, estimates and assumptions:

**(1) Significant judgments in the adoption of accounting policies**

The accounting policies adopted by the Group have been assessed to be free from significant uncertainty.

**(2) Significant Accounting Estimates and Assumptions**

**1. Valuation of Inventory**

Because inventories are stated at the lower of cost or net realizable value, the Group must use judgment and estimates to determine the net realizable value of inventories at the balance sheet date. Due to the rapid changes in technology, the Group evaluates the amount of inventories at the balance sheet date that are normally worn out, obsolete, or have no marketable value and reduces the cost of inventories to net realizable value. This inventory valuation is based on the estimation of product demand in specific future periods and is subject to significant changes.

Please refer to Note 6(5) for the carrying amount of inventories as of September 30, 2025.

**2. Estimated impairment losses on accounts receivable**

The Group manages the collection and dunning operations from customers and assumes the related credit risk. The management regularly evaluates the credit quality and collection status of customers and adjusts the credit policy for customers in a timely manner. Impairments of accounts receivables are evaluated in accordance with the regulations in

IFRS 9 “Financial Instruments,” and expected credit losses are evaluated by the simplified method. The management builds up the expected loss rate based on the factors that may affect customers’ ability to make payment, including overdue periods of customers at the balance sheet date and in history, financial condition of customers, and economic conditions, etc., and taking into consideration of forward-looking information.

Please refer to Note 6(4) for the carrying amount of accounts receivables as of September 30, 2025.

## 6. DESCRIPTIONS OF SIGNIFICANT ACCOUNTING ITEMS

### (1) Cash and Cash Equivalents

|                                       | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|---------------------------------------|--------------------|-------------------|--------------------|
| Cash on hand                          | \$ 1,202           | \$ 804            | \$ 884             |
| Checking Deposits and Demand Deposits | 395,856            | 302,571           | 203,214            |
| Time bank deposits                    | <u>51,635</u>      | <u>16,358</u>     | <u>63,376</u>      |
|                                       | <u>\$ 448,693</u>  | <u>\$ 319,733</u> | <u>\$ 267,474</u>  |

1. The Group has good credit quality with financial institutions, and the Group has dealings with various financial institutions to diversify the credit risk, and the possibility of default is expected to be low.
2. The Group has not pledged cash and cash equivalents as collateral.

### (2) Financial assets at fair value through other comprehensive income

|                              | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|------------------------------|--------------------|-------------------|--------------------|
| Non-current Items:           |                    |                   |                    |
| Equity instruments           |                    |                   |                    |
| Stocks of unlisted companies | \$ 1,755           | \$ 1,755          | \$ 2,340           |
| Valuation Adjustment         | <u>286</u>         | <u>619</u>        | <u>1,309</u>       |
|                              | <u>\$ 2,041</u>    | <u>\$ 2,374</u>   | <u>\$ 3,649</u>    |

1. The Group chose to classify strategic investments in stocks as financial assets at fair value through other comprehensive income.
2. Please refer to the consolidated statements of comprehensive income for the amounts recognized in comprehensive income (loss) arising from financial assets at fair value through other comprehensive income.

3. The Group has not pledged financial assets at fair value through other comprehensive income as collateral.
4. Please refer to Note 6(19) for the explanations on dividends income recognized in profit or loss arising from financial assets at fair value through other comprehensive income.
5. Please refer to Note 12(3) for the related fair value information.

(3) Financial assets measured at amortized cost

|   | September 30, 2025      | December 31, 2024        | September 30, 2024       |
|---|-------------------------|--------------------------|--------------------------|
| Current Items:  |                         |                          |                          |
| Time deposits with maturity of more than three months to less than one year | \$ 45,703               | \$ 118,820               | \$ 153,948               |
| Time deposits pledged as collaterals  | <u>4,612</u>            | <u>4,751</u>             | <u>1,556</u>             |
|   | <u><u>\$ 50,315</u></u> | <u><u>\$ 123,571</u></u> | <u><u>\$ 155,504</u></u> |

Please refer to Note 8 for the financial assets measured at amortized cost pledge as collaterals.

(4) Notes and accounts receivables

|  | September 30, 2025       | December 31, 2024        | September 30, 2024       |
|--|--------------------------|--------------------------|--------------------------|
| Notes receivables                      | <u>\$ -</u>              | <u>\$ 585</u>            | <u>\$ -</u>              |
| Accounts receivables                   | <u>\$ 396,306</u>        | <u>\$ 462,619</u>        | <u>\$ 446,957</u>        |
| Accounts receivables – related parties | <u>97,339</u>            | <u>101,215</u>           | <u>91,457</u>            |
|  | <u>493,645</u>           | <u>563,834</u>           | <u>538,414</u>           |
| Less: loss allowances                  | <u>(209)</u>             | <u>(180)</u>             | <u>(174)</u>             |
|  | <u><u>\$ 493,436</u></u> | <u><u>\$ 563,654</u></u> | <u><u>\$ 538,240</u></u> |

1. The aging analysis of the Group's notes and accounts receivable and related credit risk information are described in Note 12(2).
2. The balances of accounts receivable and notes receivable as of September 30, 2025, December 31, 2024, and September 30, 2024 were all generated from customer contracts, and the balance of notes and accounts receivables from customer contracts as of January 1, 2024 was \$420,693.
3. The Group does not hold any collateral for the accounts receivables as of September 30, 2025, December 31, 2024, and September 30, 2024.

(5) Inventories

September 30, 2025

|                   | <u>Cost</u>       | <u>Allowance for valuation loss</u> | <u>Carrying amount</u> |
|-------------------|-------------------|-------------------------------------|------------------------|
| Raw Materials     | \$ 76,391         | (\$ 2,974)                          | \$ 73,417              |
| Work in process   | 60,923            | ( 1,781)                            | 59,142                 |
| Finished products | 57,901            | ( 10,453)                           | 47,448                 |
|                   | <u>\$ 195,215</u> | <u>(\$ 15,208)</u>                  | <u>\$ 180,007</u>      |

December 31, 2024

|                   | <u>Cost</u>       | <u>Allowance for valuation loss</u> | <u>Carrying amount</u> |
|-------------------|-------------------|-------------------------------------|------------------------|
| Raw Materials     | \$ 54,396         | (\$ 1,569)                          | \$ 52,827              |
| Work in process   | 134,600           | ( 1,444)                            | 133,156                |
| Finished products | 10,690            | ( 3,401)                            | 7,289                  |
|                   | <u>\$ 199,686</u> | <u>(\$ 6,414)</u>                   | <u>\$ 193,272</u>      |

September 30, 2024

|                   | <u>Cost</u>       | <u>Allowance for valuation loss</u> | <u>Carrying amount</u> |
|-------------------|-------------------|-------------------------------------|------------------------|
| Raw Materials     | \$ 70,502         | (\$ 2,756)                          | \$ 67,746              |
| Work in process   | 60,226            | ( 7,033)                            | 53,193                 |
| Finished products | 45,453            | ( 9,828)                            | 35,625                 |
|                   | <u>\$ 176,181</u> | <u>(\$ 19,617)</u>                  | <u>\$ 156,564</u>      |

1. None of the above inventories were pledged as collateral.
2. The cost of inventories recognized as expense in the current period was as follows:

|  | <u>For the three months ended September 30, ended September 30,</u> | <u>2025</u>       | <u>2024</u> |
|--|---|-------------------|-------------|
| Cost of inventories sold                                   | \$ 531,821  | \$ 555,539        |             |
| Loss on decline in value of inventories (gain on reversal) | 736   | 7,774             |             |
|  | <u>\$ 532,557</u>   | <u>\$ 563,313</u> |             |

|  | <u>For the nine months ended September 30, ended September 30,</u> | <u>2025</u>         | <u>2024</u> |
|--|--|---------------------|-------------|
| Cost of inventories sold                                   | \$ 1,566,936   | \$ 1,518,276        |             |
| Loss on decline in value of inventories (gain on reversal) | 8,794  | 9,955               |             |
|  | <u>\$ 1,575,730</u>  | <u>\$ 1,528,231</u> |             |

(Blank below)

(6) Property, plant and equipment  
2025

|                          | <u>Land</u>      | <u>Buildings</u>  | <u>Machinery equipment</u> | <u>Transportation equipment</u> | <u>Office equipment</u> | <u>Others</u>   | <u>Unfinished construction and equipment pending acceptance</u> | <u>Total</u>        |
|--------------------------|------------------|-------------------|----------------------------|---------------------------------|-------------------------|-----------------|---|---------------------|
| January 1                |                  |                   |                            |                                 |                         |                 |   |                     |
| Cost                     | \$ 72,655        | \$ 815,214        | \$ 1,201,068               | \$ 29,607                       | \$ 23,227               | \$ 20,948       | \$ 553,099  | \$ 2,715,818        |
| Accumulated depreciation | -                | (230,925)         | (975,722)                  | (22,772)                        | (16,273)                | (12,450)        | -   | (1,258,142)         |
|                          | <u>\$ 72,655</u> | <u>\$ 584,289</u> | <u>\$ 225,346</u>          | <u>\$ 6,835</u>                 | <u>\$ 6,954</u>         | <u>\$ 8,498</u> | <u>\$ 553,099</u>   | <u>\$ 1,457,676</u> |
| January 1                | \$ 72,655        | \$ 584,289        | \$ 225,346                 | \$ 6,835                        | \$ 6,954                | \$ 8,498        | \$ 553,099  | \$ 1,457,676        |
| Additions                | -                | 4,373             | 78,766                     | 5,071                           | 2,392                   | 884             | 107,223   | 198,709             |
| Deposals                 | -                | -                 | (1,396)                    | -                               | -                       | -               | -   | (1,396)             |
| Reclassification         | -                | 11,033            | 145,163                    | -                               | -                       | -               | (156,196)   | -                   |
| Depreciation expense     | -                | (21,951)          | (45,434)                   | (1,821)                         | (1,831)                 | (1,585)         | -   | (72,622)            |
| Net exchange difference  | (6,071)          | (40,188)          | (32,043)                   | (650)                           | 1,296                   | (945)           | (60,546)  | (139,147)           |
| September 30             | <u>\$ 66,584</u> | <u>\$ 537,556</u> | <u>\$ 370,402</u>          | <u>\$ 9,435</u>                 | <u>\$ 8,811</u>         | <u>\$ 6,852</u> | <u>\$ 443,580</u>   | <u>\$ 1,443,220</u> |
| September 30             |                  |                   |                            |                                 |                         |                 |   |                     |
| Cost                     | \$ 66,584        | \$ 790,432        | \$ 1,391,558               | \$ 34,028                       | \$ 26,915               | \$ 20,887       | \$ 443,580  | \$ 2,773,984        |
| Accumulated depreciation | -                | (252,876)         | (1,021,156)                | (24,593)                        | (18,104)                | (14,035)        | -   | (1,330,764)         |
|                          | <u>\$ 66,584</u> | <u>\$ 537,556</u> | <u>\$ 370,402</u>          | <u>\$ 9,435</u>                 | <u>\$ 8,811</u>         | <u>\$ 6,852</u> | <u>\$ 443,580</u>   | <u>\$ 1,443,220</u> |

2024

|  | <u>Land</u>      | <u>Buildings</u>  | <u>Machinery equipment</u> | <u>Transportation equipment</u> | <u>Office equipment</u> | <u>Others</u>    | <u>Unfinished construction and equipment pending acceptance</u> | <u>Total</u>        |
|--|------------------|-------------------|----------------------------|---------------------------------|-------------------------|------------------|---|---------------------|
| January 1                                |                  |                   |                            |                                 |                         |                  |   |                     |
| Cost                                     | \$ 67,128        | \$ 832,917        | \$ 1,229,956               | \$ 26,994                       | \$ 23,221               | \$ 20,329        | \$ 28,414   | \$ 2,228,959        |
| Accumulated depreciation and impairments | -                | (278,841)         | (999,751)                  | (19,323)                        | (21,123)                | (9,771)          | -   | (1,328,809)         |
|  | <u>\$ 67,128</u> | <u>\$ 554,076</u> | <u>\$ 230,205</u>          | <u>\$ 7,671</u>                 | <u>\$ 2,098</u>         | <u>\$ 10,558</u> | <u>\$ 28,414</u>  | <u>\$ 900,150</u>   |
| January 1                                | \$ 67,128        | \$ 554,076        | \$ 230,205                 | \$ 7,671                        | \$ 2,098                | \$ 10,558        | \$ 28,414   | \$ 900,150          |
| Additions                                | -                | 10,408            | 29,926                     | 1,307                           | 831                     | 531              | 102,741   | 145,744             |
| Disposal                                 | -                | -                 | (32)                       | -                               | (16)                    | -                | -   | (48)                |
| Reclassification                         | -                | 23,037            | 652                        | -                               | 238                     | -                | 151,577   | 175,504             |
| Depreciation expense                     | -                | (23,313)          | (49,966)                   | (1,866)                         | (897)                   | (1,789)          | -   | (77,831)            |
| Net exchange difference                  | 2,120            | 16,628            | 5,112                      | 258                             | 265                     | 2,199            | (2,122)   | 24,460              |
| September 30                             | <u>\$ 69,248</u> | <u>\$ 580,836</u> | <u>\$ 215,897</u>          | <u>\$ 7,370</u>                 | <u>\$ 2,519</u>         | <u>\$ 11,499</u> | <u>\$ 280,610</u>   | <u>\$ 1,167,979</u> |
| September 30                             |                  |                   |                            |                                 |                         |                  |   |                     |
| Cost                                     | \$ 69,248        | \$ 882,990        | \$ 1,265,614               | \$ 28,559                       | \$ 24,539               | \$ 23,059        | \$ 280,610  | \$ 2,574,619        |
| Accumulated depreciation and impairments | -                | (302,154)         | (1,049,717)                | (21,189)                        | (22,020)                | (11,560)         | -   | (1,406,640)         |
|  | <u>\$ 69,248</u> | <u>\$ 580,836</u> | <u>\$ 215,897</u>          | <u>\$ 7,370</u>                 | <u>\$ 2,519</u>         | <u>\$ 11,499</u> | <u>\$ 280,610</u>   | <u>\$ 1,167,979</u> |

- For the nine months ended September 30, 2025 and 2024, the Group has not capitalized any interest, and all of them are for self-use.
- Please refer to Note 8 for information on property, plant and equipment pledge as collaterals.

(7) Lease transaction - lessee

1. The underlying assets of the Group's leases include land use rights, buildings and structures, and transportation equipment. The lease agreements for buildings and transportation equipment are for periods ranging from 2 to 8 years, and the lease of land in Vietnam is for a 45-to-47-year prepaid land use right. The lease contracts are individually negotiated and contain various terms and conditions. The leased assets cannot be subleased, loaned, assigned, or otherwise used by others, or the lease rights transferred to others without the lessor's consent.
2. The carrying value of the right-of-use assets and the depreciation expense recognized were as follows:

|                                    | <u>Land Use Rights</u> | <u>Buildings and Structures</u> | <u>Transportation Equipment</u> | <u>Total</u>      |
|------------------------------------|------------------------|---------------------------------|---------------------------------|-------------------|
| January 1, 2025                    | \$ 179,332             | \$ 87,996                       | \$ 4,248                        | \$ 271,576        |
| Depreciation expense(              | ( 2,830)               | ( 12,184)                       | ( 1,523)                        | ( 16,537)         |
| Effect of exchange<br>rate changes | ( 18,543)              | ( 3,836)                        | ( 2)                            | ( 22,381)         |
| September 30, 2025                 | <u>\$ 157,959</u>      | <u>\$ 71,976</u>                | <u>\$ 2,723</u>                 | <u>\$ 232,658</u> |

|                                    | <u>Land Use Rights</u> | <u>Buildings and Structures</u> | <u>Transportation Equipment</u> | <u>Total</u>      |
|------------------------------------|------------------------|---------------------------------|---------------------------------|-------------------|
| January 1, 2024                    | \$ 11,607              | \$ 162,563                      | \$ 3,041                        | \$ 177,211        |
| Additions                          | -                      | -                               | 2,775                           | 2,775             |
| Reclassifications                  | 169,528                | -                               | -                               | 169,528           |
| Lease modification                 | -                      | ( 48,748)                       | -                               | ( 48,748)         |
| Depreciation expense(              | ( 1,198)               | ( 15,200)                       | ( 1,061)                        | ( 17,459)         |
| Effect of exchange<br>rate changes | 1,839                  | ( 5,613)                        | -                               | ( 3,774)          |
| September 30, 2024                 | <u>\$ 181,776</u>      | <u>\$ 93,002</u>                | <u>\$ 4,755</u>                 | <u>\$ 279,533</u> |

3. Information on the profit and loss items related to lease contracts is as follows:

|  | <u>For the three months ended</u> | <u>For the three months ended</u> |
|--|-----------------------------------|-----------------------------------|
|  | <u>September 30, 2025</u>         | <u>September 30, 2024</u>         |
| <u>Items affecting profit or loss for the period</u> |                                   |                                   |
| Interest expense on lease liabilities                | \$ 1,005                          | \$ 1,492                          |
| Lease payments for assets of low value               | 405                               | 235                               |
|  | <u>\$ 1,410</u>                   | <u>\$ 1,727</u>                   |
| <u>For the nine months ended</u>                     |                                   |                                   |
|  | <u>September 30, 2025</u>         | <u>September 30, 2024</u>         |
| <u>Items affecting profit or loss for the period</u> |                                   |                                   |
| Interest expense on lease liabilities                | \$ 3,277                          | \$ 4,850                          |
| Lease payments for assets of low value               | 878                               | 438                               |
|  | <u>\$ 4,155</u>                   | <u>\$ 5,288</u>                   |

4. In addition to the cash outflow for lease related expenses mentioned in Note 6(7)(3) above, please refer to Note 6(27) for the Group's total cash outflow for principal repayment of lease liabilities for the nine months ended September 30, 2025 and 2024.
5. Please refer to Note 8 for information on right-of-use assets pledged as collaterals.

(8) Lease transaction - lessor

1. The underlying assets of the lease are the warehouses, and the lease term is 3 years. Lease contracts are negotiated individually and contain various terms and conditions. In order to guarantee the condition of assets, without the consent of the lessor, the underlying assets of the leases shall not be sub-leased, lent, sold, or used by other parties in other ways, and the leasehold shall not be transferred to other parties.
2. As there is no overdue payment in lease payments receivables, the amount of losses arising from credit risk is not significant after assessment.
3. Please refer to Note 6(19) for the rental income recognized based on operating lease contracts for the three months and nine months ended September 30, 2025 and 2024. There is no variable lease payment.
4. The maturity analysis of lease payments under operating lease is as follows:

|      | September 30, 2025 | December 31, 2024 | September 30, 2024 |
|------|--------------------|-------------------|--------------------|
| 2024 | \$ -               | \$ -              | \$ 1,638           |
| 2025 | 1,572              | 6,756             | 6,550              |
| 2026 | 6,289              | 6,756             | 6,550              |
| 2027 | 1,048              | 1,126             | 1,092              |
|      | <u>\$ 8,909</u>    | <u>\$ 14,638</u>  | <u>\$ 15,830</u>   |

(Blank below)

(9) Investment properties

|                          | <u>2025</u>     | <u>Land</u>      | <u>Buildings and structures</u> | <u>Total</u> |
|--------------------------|-----------------|------------------|---------------------------------|--------------|
| January 1                |                 |                  |                                 |              |
| Cost                     | \$ 3,392        | \$ 30,818        | \$ 34,210                       |              |
| Accumulated depreciation | <u>-</u>        | <u>(3,097)</u>   | <u>(3,097)</u>                  |              |
|                          | <u>\$ 3,392</u> | <u>\$ 27,721</u> | <u>\$ 31,113</u>                |              |
| January 1                |                 |                  |                                 |              |
| Depreciation expenses    | \$ 3,392        | \$ 27,721        | \$ 31,113                       |              |
| Net exchange difference  | <u>-</u>        | <u>(455)</u>     | <u>(455)</u>                    |              |
| September 30             | <u>(233)</u>    | <u>(1,885)</u>   | <u>(2,118)</u>                  |              |
|                          | <u>\$ 3,159</u> | <u>\$ 25,381</u> | <u>\$ 28,540</u>                |              |
| September 30             |                 |                  |                                 |              |
| Cost                     | \$ 3,159        | \$ 28,701        | \$ 31,860                       |              |
| Accumulated depreciation | <u>-</u>        | <u>(3,320)</u>   | <u>(3,320)</u>                  |              |
|                          | <u>\$ 3,159</u> | <u>\$ 25,381</u> | <u>\$ 28,540</u>                |              |

|                          | <u>2024</u>            | <u>Land</u>             | <u>Buildings and structures</u> | <u>Total</u> |
|--------------------------|------------------------|-------------------------|---------------------------------|--------------|
| January 1                |                        |                         |                                 |              |
| Cost                     | \$ 3,185               | \$ 29,278               | \$ 32,463                       |              |
| Accumulated depreciation | <u>-</u>               | <u>(2,665)</u>          | <u>(2,665)</u>                  |              |
|                          | <u><u>\$ 3,185</u></u> | <u><u>\$ 26,613</u></u> | <u><u>\$ 29,798</u></u>         |              |
| January 1                | \$ 3,185               | \$ 26,613               | \$ 29,798                       |              |
| Depreciation expenses    | <u>-</u>               | <u>(458)</u>            | <u>(458)</u>                    |              |
| Net exchange difference  | <u>100</u>             | <u>846</u>              | <u>946</u>                      |              |
| September 30             | <u><u>\$ 3,285</u></u> | <u><u>\$ 27,001</u></u> | <u><u>\$ 30,286</u></u>         |              |
| September 30             |                        |                         |                                 |              |
| Cost                     | \$ 3,285               | \$ 30,124               | \$ 33,409                       |              |
| Accumulated depreciation | <u>-</u>               | <u>(3,123)</u>          | <u>(3,123)</u>                  |              |
|                          | <u><u>\$ 3,285</u></u> | <u><u>\$ 27,001</u></u> | <u><u>\$ 30,286</u></u>         |              |

1. Rental income from investment properties and direct operating expenses:

|   | <u>For the three months ended September 30, 2025</u> | <u>For the three months ended September 30, 2024</u> |
|---|--|--|
| Rental income from investment properties  | <u>\$ 1,627</u>                                      | <u>\$ 1,718</u>                                      |
| Direct operating expenses incurred on investment properties that generate rental income in the current period | <u>\$ 152</u>  | <u>\$ 154</u>  |
|   |  |  |
| Rental income from investment properties  | <u>For the nine months ended September 30, 2025</u>  | <u>For the nine months ended September 30, 2024</u>  |
| Direct operating expenses incurred on investment properties that generate rental income in the current period | <u>\$ 5,073</u>                                      | <u>\$ 5,114</u>                                      |
|   | <u><u>\$ 455</u></u>                                 | <u><u>\$ 458</u></u>                                 |

2. The fair values of investment properties held by the Group as of September 30, 2025, December 31, 2024, and September 30, 2024 were \$40,972, \$44,494, and \$34,147, respectively, which were valued based on the market evidence of significant assumptions and valuation of similar property transactions prices by the management.

3. Please refer to Note 8 for the information on investment properties pledge as collaterals.

(10) Short-term borrowings

| <u>Nature of loan</u> | <u>September 30, 2025</u> | <u>Interest rate range</u> | <u>Collateral</u> |
|-----------------------|---------------------------|----------------------------|-------------------|
| Bank Loans            |                           |                            |                   |
| Credit Loan           | <u>\$ 511,017</u>         | 1.98%~4.56%                | None              |
| Bank Loans            |                           |                            |                   |
| Credit Loan           | <u>\$ 340,868</u>         | 2.08%-5.04%                | None              |
| Bank Loans            |                           |                            |                   |
| Credit Loan           | <u>\$ 189,427</u>         | 2.05%-5.40%                | None              |

Please refer to Note 6(22) for the interest expenses recognized in profit or loss.

(11) Other payables

|  | <u>September 30,<br/>2025</u> | <u>December 31,<br/>2024</u> | <u>September 30,<br/>2024</u> |
|--|-------------------------------|------------------------------|-------------------------------|
| Salaries and bonuses payable                       | \$ 44,339                     | \$ 40,456                    | \$ 47,506                     |
| Compensation payable to employees and<br>directors | 12,765                        | 20,109                       | 13,002                        |
| Payables for equipment                             | 3,966                         | 13,122                       | 33,221                        |
| Service expenses payable                           | 9,117                         | 6,582                        | 6,957                         |
| Package expenses payable                           | 8,601                         | 7,486                        | 7,330                         |
| Other  | <u>34,685</u>                 | <u>32,469</u>                | <u>46,917</u>                 |
|  | <u>\$ 113,473</u>             | <u>\$ 120,224</u>            | <u>\$ 154,933</u>             |

## (12) Pension

1. **Defined benefit plan**
  - 1) The Company's pension plan under the Labor Standards Law is a defined benefit pension plan administered by the government. Employees' pension payments are based on the average salary for the nine months prior to the date of approved retirement. The Company contributes 2% of the employees' monthly salaries to the pension fund, which is deposited in the name of the Labor Pension Fund Supervisory Committee in a special account at the Bank of Taiwan. If the balance of the special account is not sufficient to pay the employees who are expected to meet the retirement requirements in the following year before the end of the year, the difference will be withdrawn in one lump sum by the end of March of the following year. The management of the account is entrusted to the Bureau of Labor Fund Application, Ministry of Labor, and the Consolidated Company has no right to influence the investment management strategy.
  - 2) For the three months and nine months ended September 30, 2025 and 2024, the pension costs recognized based on the aforementioned pension plan are both \$0.
  - 3) The amount that the Group expects to contribute to the pension plan in 2026 is \$1,891.
2. **Defined contribution plan**
  - 1) Effective July 1, 2005, the Company has established a defined contribution retirement plan under the Labor Pension Act, which is applicable to employees of the Company's nationality. The Company makes monthly contributions of 6% of salary to the employees' personal accounts at the Labor Insurance Bureau for the employees who choose to be covered by the Labor Pension Act. The employees' pensions are paid in the form of monthly pensions or lump-sum pensions, depending on the amount of the employees' individual pension accounts and accumulated earnings.
  - 2) The remaining overseas companies of the Group make monthly contributions to the pension fund at a certain percentage of the total salaries of the employees in accordance with the relevant regulations, and the Company has no further obligations other than making monthly contributions.
  - 3) For the three months and nine months ended September 30, 2025 and 2024, the Group recognized pension costs of \$5,670, \$3,676, \$14,347, and \$9,807, respectively, based on the above pension plan.

## (13) Share-based payments

1. The share-based payment agreements of the Group:

The issuance of restricted stock awards has been resolved by the special meeting of shareholders on October 26, 2022. The total number of shares issued is 2,000 thousand of shares, with a par value of NT\$10. The total amount issued is \$20,000. The subscription price of employees is NT\$0 per share, and the actual date of issuance is authorized to be determined by the chairman. The restricted stock awards have been effective registration by the competent authorities on November 7, 2022, and have been resolved by the board of directors to issue (grant) 1,720 thousand of shares on November 14, 2022. The restricted stock awards are granted to the full-time employees of the Company.

| Type of agreement      | Grant date        | Quantity granted         | Perio   | Vesting condition                             |
|------------------------|-------------------|--------------------------|---------|---|
| Restricted stock award | November 14, 2022 | 1,720 thousand of shares | 3 years | Satisfaction of performance conditions (Note) |

Note: After satisfaction of personal performance conditions and company's performance conditions, the highest vesting ratios for each year based on service conditions are as follows:

- 1) Serving for 1 year after the grant, 30% of the granted quantity ;
- 2) Serving for 2 years after the grant, 30% of the granted quantity ;
- 3) Serving for 3 years after the grant, 40% of the granted quantity.

2. Detailed information of the aforementioned share-based payment agreement

|   | 2025                                 | 2024  |                                      |   |
|---|--------------------------------------|---|--------------------------------------|---|
|   | Quantity<br>(thousands<br>of shares) | Weighted-average<br>exercise price<br>(NTD) | Quantity<br>(thousands<br>of shares) | Weighted-average<br>exercise price<br>(NTD) |
| Outstanding restricted stock awards as of January 1     | 672                                  | -   | 1,204                                | -   |
| Restricted stock awards vested in the current period    | -                                    | -   | -                                    | -   |
| Restricted stock awards cancelled in the current period | ( 672)                               | -   | ( 532)                               | -   |
| Restricted stock awards as of September 30              | = -                                  | = -   | = 672                                | = -   |

3. The maturity date and the exercise price of outstanding stock options at the balance sheet date

| <u>Type of agreement</u> | <u>Grant date</u> | <u>Maturity date</u> | <u>September 30, 2025</u>          |                          |
|--------------------------|-------------------|----------------------|------------------------------------|--------------------------|
|                          |                   |                      | Number of shares<br>(in thousands) | Exercise price<br>(NT\$) |
| Restricted stock award   | November 14, 2022 | November 13, 2025    | -                                  | -                        |

| <u>Type of agreement</u> | <u>Grant date</u> | <u>Maturity date</u> | <u>December 31, 2024</u>           |                          |
|--------------------------|-------------------|----------------------|------------------------------------|--------------------------|
|                          |                   |                      | Number of shares<br>(in thousands) | Exercise price<br>(NT\$) |
| Restricted stock award   | November 14, 2022 | November 13, 2025    | 672                                | -                        |

| <u>Type of agreement</u> | <u>Grant date</u> | <u>Maturity date</u> | <u>September 30, 2024</u>          |                          |
|--------------------------|-------------------|----------------------|------------------------------------|--------------------------|
|                          |                   |                      | Number of shares<br>(in thousands) | Exercise price<br>(NT\$) |
| Restricted stock award   | November 14, 2022 | November 13, 2025    | 672                                | -                        |

4. The information on the fair value of the share-based payments granted is as follows:

| Type | Grant date           | Stock<br>of<br>agree<br>ment<br>Restri<br>cted<br>stock<br>award | Stock<br>price<br>(NT\$)<br>25.45 | Exercise<br>price<br>(NT\$)<br>- | Expected<br>volatility<br>N/A | Expected<br>duration<br>N/A | Expected<br>dividends<br>N/A | Risk-free<br>rate<br>N/A | Fair value<br>per share<br>(NT\$)<br>25.45 |
|------|----------------------|--|-----------------------------------|----------------------------------|-------------------------------|-----------------------------|------------------------------|--------------------------|--|
|      | November<br>14, 2022 |  |                                   |                                  |                               |                             |                              |                          |  |

5. Relevant effect arising from share-based payment transactions

Salary expenses

The restricted stock award will be granted to employees the 30% and 40% portion, respectively, after serving for 2 and 3 years after granted. As it is expected that performance conditions will not be satisfied in the second and the third year, the salary expenses recognized after the adjustments are as follows:

|                        | <u>For the three months<br/>ended September 30, 2025</u> | <u>For the three months<br/>ended September 30, 2024</u> |
|------------------------|--|--|
| Restricted stock award | <u>\$ -</u>  | <u>(\$ 9,266)</u>  |
|                        |  |  |
|                        | <u>For the nine months<br/>ended September 30, 2025</u>  | <u>For the nine months<br/>ended September 30, 2024</u>  |
| Restricted stock award | <u>\$ -</u>  | <u>(\$ 6,567)</u>  |

(14) Share Capital

1. As of September 30, 2025, the Company has an authorized capital of \$1,500,000, divided into 150,000 thousand shares and a paid-in capital of \$776,144 with a par value of \$10 per share. The Company has received payment for all issued shares.

A reconciliation of the number of outstanding shares of the Company's common stock at the beginning and end of the period (in thousands) is as follows:

| <u>Share Capital</u>                   | <u>2025</u>   | <u>2024</u>   |
|--|---------------|---------------|
| January 1                              | 78,286        | 78,818        |
| Cancellation of restricted stock award | ( 672)        | ( 532)        |
| September 30                           | <u>77,614</u> | <u>78,286</u> |

2. In order to attract and retain professionals required by the Company, the issuance of restricted stock awards has been resolved by the special meeting of shareholders on October 26, 2022, and the grant has been resolved by the board of directors on November 14, 2022. The total number of shares issued is 1,720 thousand shares, with a par value of NT\$10. The

base date of the issuance of new shares is November 25, 2022. The vesting conditions are the satisfaction of both personal serving periods of granted employees and performance evaluation standards. If the vesting conditions are not satisfied, the shares of the employees will be bought back entirely by the issuance price and cancelled. Concerning the second portion of the restricted awards (serving for 2 years after granted, 30% of the shares are granted) of 516 thousand shares, as the performance condition of the Company is not fulfilled, the portion was withdrawn and cancelled in the first quarter in 2024.

3. The number of granted restricted stock awards bought back in the second quarter of 2024 is 16 thousand shares, which have been resolved to be cancelled by the board of directors on August 7, 2024. August 15, 2024 is the base date of the capital reduction. The changes of the aforementioned capital reductions for cancellation of restricted stock awards have been completed.
4. The number of granted restricted stock awards bought back in the first quarter of 2025 is 672 thousand shares, which have been resolved to be cancelled by the board of directors on March 7, 2025. March 14, 2025 is the base date of the capital reduction. The changes of the aforementioned capital reductions for cancellation of restricted stock awards have been completed.

#### (15)Capital surplus

In accordance with the Company Act, capital surplus from the issuance of shares in excess of par value and capital surplus from gifts may be used to offset losses, and new shares or cash may be issued in proportion to the shareholders' original shares when the Company has no accumulated losses. In accordance with the Securities and Exchange Act, the total amount of the above capital surplus shall not exceed 10% of the paid-in capital each year. The Company may not use capital surplus to replenish capital unless there is a shortfall in capital surplus to cover capital deficit. The changes in capital surplus are as follows:

| <u>2025</u>   |                      |                     |             |               |                   |  |
|---|----------------------|---------------------|-------------|---------------|-------------------|--|
|   | Treasury Stock       |                     |             |               |                   |  |
|   | <u>Issue Premium</u> | <u>Transactions</u> | <u>RSA</u>  | <u>Other</u>  | <u>Total</u>      |  |
| January 1   | \$ 623,055           | \$ 53,673           | (\$ 6,720)  | \$ 143        | \$ 670,151        |  |
| Cancellation of restricted stock award compensation costs | -                    | -                   | 6,720       | -             | 6,720             |  |
| September 30  | <u>\$ 623,055</u>    | <u>\$ 53,673</u>    | <u>\$ -</u> | <u>\$ 143</u> | <u>\$ 676,871</u> |  |

  

| <u>2024</u>   |                      |                     |                   |               |                   |  |
|---|----------------------|---------------------|-------------------|---------------|-------------------|--|
|   | Treasury Stock       |                     |                   |               |                   |  |
|   | <u>Issue Premium</u> | <u>Transactions</u> | <u>RSA</u>        | <u>Other</u>  | <u>Total</u>      |  |
| January 1   | \$ 623,055           | \$ 53,673           | \$ 5,470          | \$ 143        | \$ 682,341        |  |
| Reversal of restricted stock award compensation costs     | -                    | -                   | ( 17,510)         | -             | ( 17,510)         |  |
| Cancellation of restricted stock award compensation costs | -                    | -                   | 5,320             | -             | 5,320             |  |
| September 30  | <u>\$ 623,055</u>    | <u>\$ 53,673</u>    | <u>(\$ 6,720)</u> | <u>\$ 143</u> | <u>\$ 670,151</u> |  |

## (16) Retained earnings

### 1. Earnings distribution regulated in the Articles of Incorporation

Based on the Company's Articles of Incorporation, the Company shall first offset accumulated losses, set aside a legal capital reserve at 10% of the profits left over, provided that no allocation of legal reserve is required if the accumulated legal reserve is equivalent to the total capital amount of the Company; and then set aside or reverse a special reserve in accordance with laws or regulations by the competent authorities. If there is still remaining balance, together with the accumulated unappropriated earnings in previous years and the adjustments to the unappropriated earnings in the current year, the Board of Directors shall propose a resolution, which shall be made by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors. Besides, according to Article 240, paragraph 5 of the Company Act, distributable dividends and bonuses in whole or in part may be paid in cash, and according to Article 241 of the Company Act, distributing the legal reserve and the capital reserve, in whole or in part in cash, must be reported during the shareholders' meeting.

2. The legal reserve shall not be used except for making good the deficit of the Company and being distributed by issuing new shares which shall be distributable as dividend shares to its original shareholders in proportion to the number of shares being held by each of them or by cash, for the portion in excess of 25% of the paid-in capital.
3. When distributing earnings, the Company is required by law to set aside a special reserve for the debit balance of other equity items as of the balance sheet date, and if the debit balance of other equity items is subsequently reversed, the reversed amount may be included in available-for-distribution earnings.
4. Earnings distribution of the Company

The Company has held the regular shareholders meetings on June 20, 2025 and June 12, 2024 to approve the earnings distribution proposal for 2024 and 2023 as follows:

|   | 2024                    |                         | 2023                    |                         |
|---|-------------------------|-------------------------|-------------------------|-------------------------|
|   | Amount                  | Dividend per share (\$) | Amount                  | Dividend per share (\$) |
| Provision of legal reserve              | \$ 16,413               |                         | \$ 10,601               |                         |
| Provision (reversal) of special reserve | ( 54,433)               |                         | 44,103                  |                         |
| Cash dividends                          | <u>73,320</u>           | 0.95                    | <u>32,104</u>           | 0.41                    |
|   | <u><u>\$ 35,300</u></u> |                         | <u><u>\$ 86,808</u></u> |                         |

**(17) Operating revenue**

1. Breakdown of contract customer revenue

The Group's revenues are derived from commodities that are transferred at a point in time and are subdivided into the following major business groups:

|                              | <u>For the three months</u><br><u>ended September 30,</u><br><u>2025</u> | <u>For the three months</u><br><u>ended September 30,</u><br><u>2024</u> |
|------------------------------|--|--|
| Revenue from molds           | \$ 49,616  | \$ 20,815  |
| Revenue from plastic molding | <u>569,248</u>   | <u>656,121</u>   |
|                              | <u>\$ 618,864</u>  | <u>\$ 676,936</u>  |
|                              | <u>For the nine months</u><br><u>ended September 30,</u><br><u>2025</u>  | <u>For the nine months</u><br><u>ended September 30,</u><br><u>2024</u>  |
| Revenue from molds           | \$ 125,670   | \$ 134,206   |
| Revenue from plastic molding | <u>1,761,497</u>   | <u>1,728,163</u>   |
|                              | <u>\$ 1,887,167</u>  | <u>\$ 1,862,369</u>  |

2. Contract Liabilities

1) The Company recognized contract liabilities related to revenue from customer contracts as follows:

|   | <u>September 30,</u><br><u>2025</u> | <u>December 31,</u><br><u>2024</u> |
|---|-------------------------------------|------------------------------------|
| Contractual liabilities –<br>sales of goods | \$ 40,182                           | \$ 8,520                           |
| Contractual liabilities –<br>sales of goods | <u>September 30,</u><br><u>2024</u> | <u>January 1, 2024</u>             |
|   | <u>\$ 1,456</u>                     | <u>\$ 202</u>                      |

2) The amounts of revenue recognized in the current period for the opening contract liabilities for the three months and nine months ended September 30, 2025 and 2024 were \$0, \$0, \$8,520, and \$202, respectively.

**(18) Interest income**

|   | <u>For the three</u><br><u>months ended</u><br><u>September 30,</u><br><u>2025</u> | <u>For the three</u><br><u>months ended</u><br><u>September 30,</u><br><u>2024</u> |
|---|--|--|
| Bank deposit interest   | \$ 714   | \$ 910   |
| Interest income on financial assets measured at<br>amortized cost | <u>702</u>   | <u>1,632</u>   |
|   | <u>\$ 1,416</u>  | <u>\$ 2,542</u>  |

|  | <u>For the nine months ended September 30, 2025</u> | <u>For the nine months ended September 30, 2024</u> |
|--|---|---|
| Bank deposit interest  | \$ 2,298  | \$ 2,674  |
| Interest income on financial assets measured at amortized cost | <u>1,885</u>  | <u>4,413</u>  |
|  | <u>\$ 4,183</u>                                     | <u>\$ 7,087</u>                                     |

(19) Other income

|                     | <u>For the three months ended September 30, 2025</u> | <u>For the three months ended September 30, 2024</u> |
|---------------------|--|--|
| Rental income       | \$ 3,402   | \$ 2,868   |
| Compensation income | 229  | -  |
| Others              | <u>2,878</u>   | <u>2,718</u>   |
|                     | <u>\$ 6,509</u>                                      | <u>\$ 5,586</u>                                      |
|                     | <u>For the nine months ended September 30, 2025</u>  | <u>For the nine months ended September 30, 2024</u>  |
| Rental income       | \$ 10,073  | \$ 9,717   |
| Dividends income    | 105  | -  |
| Compensation income | 1,544  | -  |
| Others              | <u>4,950</u>   | <u>4,016</u>   |
|                     | <u>\$ 16,672</u>                                     | <u>\$ 13,733</u>                                     |

(20) Other gains and (losses)

|  | <u>For the three months ended September 30, 2025</u> | <u>For the three months ended September 30, 2024</u> |
|--|--|--|
| Gain (loss) on disposal of property, plant and equipment | \$ 642   | (\$ 30)  |
| Net foreign currency exchange gains (losses)             | 7,489  | ( 1,558)   |
| Others   | <u>734</u>   | <u>( 886)</u>  |
|  | <u>\$ 8,865</u>                                      | <u>(\$ 2,474)</u>                                    |
|  | <u>For the nine months ended September 30, 2025</u>  | <u>For the nine months ended September 30, 2024</u>  |
| Gain (loss) on disposal of property, plant and equipment | \$ 730   | \$ 415   |
| Net foreign currency exchange gains (losses)             | ( 16,389)  | 20,894   |
| Others   | <u>( 650)</u>  | <u>955</u>   |
|  | <u>(\$ 16,309)</u>                                   | <u>\$ 22,264</u>                                     |

(21) Financial costs

|                                       | <u>For the three months ended September 30, 2025</u> | <u>For the three months ended September 30, 2024</u> |
|---------------------------------------|--|--|
| Interest charges on bank loans        | \$ 5,083   | \$ 2,128   |
| Interest expense on lease liabilities | \$ 1,005   | \$ 1,492   |
|                                       | <u>\$ 6,088</u>                                      | <u>\$ 3,620</u>                                      |

|                                       | <u>For the nine months ended September 30, 2025</u> | <u>For the nine months ended September 30, 2024</u> |
|---------------------------------------|---|---|
| Interest charges on bank loans        | \$ 15,593   | \$ 6,527  |
| Interest expense on lease liabilities | \$ 3,277  | \$ 4,850  |
|                                       | <u>\$ 18,870</u>                                    | <u>\$ 11,377</u>                                    |

(22) Additional information on the nature of expenses

|   | <u>For the three months ended September 30, 2025</u> | <u>For the three months ended September 30, 2024</u> |
|---|--|--|
| Employee benefit expenses                             | \$ 138,323   | \$ 128,958   |
| Depreciation expense on property, plant and equipment | \$ 25,152  | \$ 25,025  |
| Depreciation of right-of-use assets                   | \$ 5,290   | \$ 5,200   |
| Depreciation expense on investment property           | \$ 152   | \$ 154   |
| Amortization of intangible assets                     | \$ 1,749   | \$ 1,594   |

|   | <u>For the nine months ended September 30, 2025</u> | <u>For the nine months ended September 30, 2024</u> |
|---|---|---|
| Employee benefit expenses                             | \$ 418,915  | \$ 372,798  |
| Depreciation expense on property, plant and equipment | \$ 72,622   | \$ 77,831   |
| Depreciation of right-of-use assets                   | \$ 16,537   | \$ 17,459   |
| Depreciation expense on investment property           | \$ 455  | \$ 458  |
| Amortization of intangible assets                     | \$ 5,377  | \$ 4,629  |

(23) Employee benefit expenses

|                                     | <u>For the three months ended September 30, 2025</u> | <u>For the three months ended September 30, 2024</u> |
|-------------------------------------|--|--|
| Salary expenses                     | \$ 113,797   | \$ 102,790   |
| Labor and health insurance expenses | 10,156   | 12,556   |
| Pension expenses                    | 5,670  | 3,676  |
| Directors' remuneration             | 815  | 1,897  |
| Other employee benefit expenses     | 7,885  | 8,039  |
|                                     | <u>\$ 138,323</u>                                    | <u>\$ 128,958</u>                                    |

|                                     | <u>For the nine months ended<br/>September 30, 2025</u> | <u>For the nine months ended<br/>September 30, 2024</u> |
|-------------------------------------|---|---|
| Salary expenses                     | \$ 349,235  | \$ 300,419  |
| Labor and health insurance expenses | 30,946  | 35,656  |
| Pension expenses                    | 14,347  | 9,807   |
| Directors' remuneration             | 1,105   | 5,373   |
| Other employee benefit expenses     | 23,282  | 21,543  |
|                                     | <u>\$ 418,915</u>                                       | <u>\$ 372,798</u>                                       |

1. In accordance with the Company's Articles of Incorporation, if the Company earns profit in a year, the Company shall appropriate not less than 1% as employees' compensation, and no lower than 0.1% shall be appropriated for basic employees' salary adjustment or compensation distribution in accordance with the Securities and Exchange Act. The Company may appropriate no more than 3% of the aforementioned profit as directors' remuneration, respectively. If the Company stills incurs accumulated deficit, the amount for covering up the losses shall be reserved before appropriation of employees' compensation, basic employees' compensation and directors' remuneration based on the aforementioned ratios.
2. For the three months and nine months ended September 30, 2025 and 2024, the accrued employees' compensation amounted to \$235, \$1,536, \$728, and \$6,847, respectively, the accrued basic employees' compensation amounted to \$23, \$0, \$72, and \$0, respectively, and the accrued directors' remuneration amounted to \$655, \$726, \$655, and \$3,912, respectively. The aforementioned amounts are recognized as payroll expenses. For the nine months ended September 30, 2025, the employees' compensation, basic employees' compensation, and directors' remuneration are accrued based on the earnings performance at the ratio of 1%, 0.1%, and 1%, respectively. The remunerations to employees to directors for 2024, resolved by the Board of Directors, amounted to \$11,310 and \$6,786, respectively, which were consistent with the amounts recognized in the financial statements for 2024.
3. Information on the remuneration of employees and directors approved by the Board of Directors and resolved by the shareholders' meeting is available on the Market Observation Post System.

#### (24) Income Tax

##### 1. Income tax expense

###### 1) Income tax expense components:

|   | <u>For the three months<br/>ended September 30,<br/>2025</u> | <u>For the three months<br/>ended September 30,<br/>2024</u> |
|---|--|--|
| Current income tax:   |  |  |
| Income taxes arising from current income  | \$ 13,696  | \$ 10,607  |
| Additional tax on unappropriated earnings<br>(Overestimation) Underestimation of prior<br>years' income tax | -<br>( 1,953)  | -<br>11,743  |
| Total current income tax  | <u>11,743</u>  | <u>10,607</u>  |
| Deferred income tax:  |  |  |
| Origination and reversal of temporary<br>differences  | 4,250  | 9,325  |
| Income tax expense  | <u>\$ 15,993</u>   | <u>\$ 19,932</u>   |

|   | <u>For the nine months ended September 30, 2025</u> | <u>For the nine months ended September 30, 2024</u> |
|---|---|---|
| Current income tax:   |   |   |
| Income taxes arising from current income                    | \$ 28,833   | \$ 36,004   |
| Additional tax on unappropriated earnings                   | 6,441   | 960   |
| (Overestimation) Underestimation of prior years' income tax | (4,533)   | 359   |
| Total current income tax                                    | <u>30,741</u>                                       | <u>37,323</u>                                       |
| Deferred income tax:  |   |   |
| Origination and reversal of temporary differences           | 18,240  | 29,725  |
| Income tax expense  | <u>\$ 48,981</u>                                    | <u>\$ 67,048</u>                                    |

2) Amount of income tax expense (benefit) related to other comprehensive income:

|  | <u>For the three months ended September 30, 2025</u> | <u>For the three months ended September 30, 2024</u> |
|--|--|--|
| Differences on translation of foreign operations | \$ 5,488   | \$ 1,385   |
|  |  |  |
| Differences on translation of foreign operations | <u>(\$ 36,389)</u>                                   | <u>\$ 15,919</u>                                     |

3) The Group has no income tax related to direct debit or credit interests nine months ended September 30 for the nine months ended September 30, 2025 and 2024.

2. Except for companies established in SAMOA and Seychelles, which are exempt from income tax, the income tax return of the Company has been approved by the tax authorities of the R.O.C. until 2023, and all other companies have completed their income tax returns in accordance with local government regulations.

(25) Earnings per share

|   | <u>For the three months ended September 30, 2025</u>                  |                    |
|---|---|--------------------|
|   | Weighted average<br>Outstanding Number of<br>shares<br>(in thousands) | EPS<br>(NT\$)      |
| <u>Basic EPS</u>  |   |                    |
| Net income (loss) attributable to ordinary shareholders of the parent company   | \$ 17,680   | 77,614 0.23        |
| <u>Diluted EPS</u>  |   |                    |
| Net income attributable to ordinary shareholders of the parent company for the period   | \$ 17,680   | 77,614             |
| Effect of dilutive potential ordinary shares  |   |                    |
| -Employee compensation  | -   | 55                 |
| -RSA  | -   | -                  |
| Net income attributable to ordinary shareholders of the parent company for the period with the effect of dilutive potential ordinary shares | <u>\$ 17,680</u>  | <u>77,669</u> 0.23 |

For the three months ended September 30, 2024

|   | Weighted average<br>Outstanding Number of<br>shares<br>(in thousands) | EPS<br>(NT\$)             |
|---|---|---------------------------|
|   | Amount<br>after tax   |                           |
| <b>Basic EPS</b>  |   |                           |
| Net income (loss) attributable to ordinary shareholders of the parent company   | <u>\$ 43,316</u>  | <u>77,614</u> <u>0.56</u> |
| <b>Diluted EPS</b>  |   |                           |
| Net income attributable to ordinary shareholders of the parent company for the period   | \$ 43,316   | 77,614                    |
| Effect of dilutive potential ordinary shares  |   |                           |
| -Employee compensation  | -   | 196                       |
| -RSA  | <u>-</u>  | <u>383</u>                |
| Net income attributable to ordinary shareholders of the parent company for the period with the effect of dilutive potential ordinary shares | <u>\$ 43,316</u>  | <u>78,193</u> <u>0.55</u> |

For the nine months ended September 30, 2025

|   | Weighted average<br>Outstanding Number of<br>shares<br>(in thousands) | EPS<br>(NT\$)             |
|---|---|---------------------------|
|   | Amount<br>after tax   |                           |
| <b>Basic EPS</b>  |   |                           |
| Net income attributable to ordinary shareholders of the parent company  | <u>\$ 46,911</u>  | <u>77,614</u> <u>0.60</u> |
| <b>Diluted EPS</b>  |   |                           |
| Net income attributable to ordinary shareholders of the parent company for the period   | \$ 46,911   | 77,614                    |
| Effect of dilutive potential ordinary shares  |   |                           |
| -Employee compensation  | -   | 193                       |
| -RSA  | <u>-</u>  | <u>180</u>                |
| Net income attributable to ordinary shareholders of the parent company for the period with the effect of dilutive potential ordinary shares | <u>\$ 46,911</u>  | <u>77,987</u> <u>0.60</u> |

For the nine months ended September 30, 2024

|   | Weighted average<br>Outstanding Number of<br>shares<br>(in thousands) | EPS<br>(NT\$)             |
|---|---|---------------------------|
|   | Amount<br>after tax   |                           |
| <b>Basic EPS</b>  |   |                           |
| Net income attributable to ordinary shareholders of the parent company  | <u>\$ 118,611</u>   | <u>77,614</u> <u>1.53</u> |
| <b>Diluted EPS</b>  |   |                           |
| Net income attributable to ordinary shareholders of the parent company for the period   | \$ 118,611  | 77,614                    |
| Effect of dilutive potential ordinary shares  |   |                           |
| -Employee compensation  | -   | 342                       |
| -RSA  | <u>-</u>  | <u>560</u>                |
| Net income attributable to ordinary shareholders of the parent company for the period with the effect of dilutive potential ordinary shares | <u>\$ 118,611</u>   | <u>78,516</u> <u>1.51</u> |

**(26) Supplemental cash flow information**

Investing activities that are only partially paid in cash:

|   | <u>For the nine months ended September 30, 2025</u> | <u>For the nine months ended September 30, 2024</u> |
|---|---|---|
| Acquisition of property, plant, and equipment               | \$ 198,709  | \$ 145,744  |
| Add: Amount due to equipment at the beginning of the period | 13,122  | 1,292   |
| Less: Payable for equipment at the end of the period        | ( 3,966)  | ( 33,221)   |
| Cash paid during the period                                 | <u>\$ 207,865</u>                                   | <u>\$ 113,815</u>                                   |

**(27) Changes in liabilities arising from financing activities**

|  | <u>Cash dividends payables</u> | <u>Short-term borrowings</u> | <u>Short-term bills payables</u> | <u>Guaranteed deposits received</u> | <u>Lease liabilities (current/non-current)</u> |
|--|--------------------------------|------------------------------|----------------------------------|-------------------------------------|--|
| January 1, 2025                          | \$ -                           | \$ 340,868                   | \$ -                             | \$ 6,384                            | \$ 106,567                                     |
| Increase in short-term borrowings        | - -                            | 1,168,340                    | 50,000                           | - -                                 | - -  |
| Repayment of short-term borrowings       | - -                            | ( 1,000,081)                 | - -                              | - -                                 | - -  |
| Decrease in guaranteed deposits received | - -                            | - -                          | - ( 4,316)                       | - -                                 | - -  |
| Repayment of lease principal             | - -                            | - -                          | - -                              | - ( 13,866)                         | - -  |
| Cash dividends declared                  | 73,320                         | - -                          | - -                              | - -                                 | - -  |
| Cash dividends paid                      | ( 73,320)                      | - -                          | - -                              | - -                                 | - -  |
| Effect of exchange rate                  | - -                            | 1,890                        | - -                              | - -                                 | ( 4,672)                                       |
| September 30, 2025                       | <u>\$ -</u>                    | <u>\$ 511,017</u>            | <u>\$ 50,000</u>                 | <u>\$ 2,068</u>                     | <u>\$ 88,029</u>                               |
|  | <u>Cash dividends payables</u> | <u>Short-term borrowings</u> | <u>Short-term bills payables</u> | <u>Guaranteed deposits received</u> | <u>Lease liabilities (current/non-current)</u> |
| January 1, 2024                          | \$ -                           | \$ 119,800                   | \$ -                             | \$ 5,069                            | \$ 174,141                                     |
| Increase in short-term borrowings        | - -                            | 1,036,631                    | - -                              | - -                                 | - -  |
| Repayment of short-term borrowings       | - -                            | ( 974,352)                   | - -                              | - -                                 | - -  |
| Decrease in guaranteed deposits received | - -                            | - -                          | - ( 2,898)                       | - -                                 | - -  |
| Increase in lease liabilities            | - -                            | - -                          | - -                              | - -                                 | 2,775  |
| Decrease in lease liabilities            | - -                            | - -                          | - -                              | - ( 48,748)                         | - -  |
| Repayment of lease principal             | - -                            | - -                          | - -                              | - ( 14,921)                         | - -  |
| Cash dividends declared                  | 32,104                         | - -                          | - -                              | - -                                 | - -  |
| Cash dividends paid                      | ( 32,104)                      | - -                          | - -                              | - -                                 | - -  |
| Effect of exchange rate                  | - -                            | 7,348                        | - -                              | - -                                 | ( 1,145)                                       |
| September 30, 2024                       | <u>\$ -</u>                    | <u>\$ 189,427</u>            | <u>\$ -</u>                      | <u>\$ 2,171</u>                     | <u>\$ 112,102</u>                              |

## 7. RELATED PARTY TRANSACTIONS

### (1) Name and relationship of related parties

| Name of Related Party   | Relationship with our Group                      |
|---|--|
| Luxshare Precision Industry Co., Ltd. and its subsidiaries (Luxshare Group) | Group with substantive control over the Group    |
| Speed Tech Corporation (SPEED TECH)   | Parent company of the Group                      |
| Dongguan Leader Precision Industry Co.,Ltd.( Dongguan Leader)               | Fellow subsidiary                                |
| Speed Tech ICT Sdn Bhd (SPEED MALAYSIA)                                     | Fellow subsidiary                                |
| Speedtech Intelligence Co., Ltd. (Speedtech Intelligence)                   | Fellow subsidiary                                |
| Leader Tech Viet Nam Company Limited (Vietnam Leader )                      | Fellow subsidiary                                |
| Guangzhou Luxvisions Innovation Technology Limited (Guangzhou Luxvisions)   | Other related party                              |
| Teleray Smart Technologies (Dongguan) Co. LTD(Teleray Smart Technologies)   | Other related party                              |
| Guangdong Lide Rubber Precision Components Co., Ltd. (Guangdong Lide)       | Other related party                              |
| All directors, general managers and key management personnel, etc.          | Key management and governance units of the Group |

### (2) Significant transactions with related parties

#### 1. Sales transactions

##### 1) Operating revenue

The Group sold goods to related parties as follows:

|                       | For the three months ended<br>September 30, 2025 | For the three months ended<br>September 30, 2024 |
|-----------------------|--|--|
| Luxshare Group        | \$ 47,851  | \$ 47,707  |
| SPEED TECH            | -  | 3,550  |
| Fellow subsidiaries   | 13,167   | 13,872   |
| Other related parties | 1,025  | -  |
|                       | <u>\$ 62,043</u>                                 | <u>\$ 65,129</u>                                 |

|                       | For the nine months ended<br>September 30, 2025 | For the nine months ended<br>September 30, 2024 |
|-----------------------|---|---|
| Luxshare Group        | \$ 146,647                                      | \$ 126,238                                      |
| SPEED TECH            | 5   | 4,380   |
| Fellow subsidiaries   | 36,304  | 24,016  |
| Other related parties | 4,034   | -   |
|                       | <u>\$ 186,990</u>                               | <u>\$ 154,634</u>                               |

The prices of the Group's sales to related parties are determined in accordance with the Group's transfer pricing policy, and the items sold are different from those of non-related parties. In addition, the collection period from related parties is 120 days end of month, which differs from that of non-related parties depending on the items sold and the delivery method.

2) Accounts receivables

Accounts receivables arising from the aforementioned related party transactions are as follows:

|                       | <u>September 30,<br/>2025</u> | <u>December 31,<br/>2024</u> | <u>September 30,<br/>2024</u> |
|-----------------------|-------------------------------|------------------------------|-------------------------------|
| Luxshare Group        | \$ 74,627                     | \$ 67,570                    | \$ 67,007                     |
| SPEED TECH            | -                             | 2,297                        | 3,601                         |
| Fellow subsidiaries   | 18,510                        | 29,367                       | 20,849                        |
| Other related parties | <u>4,202</u>                  | <u>1,981</u>                 | -                             |
|                       | <u>\$ 97,339</u>              | <u>\$ 101,215</u>            | <u>\$ 91,457</u>              |

3) Contract liabilities

Contract liabilities arising from the aforementioned related party transactions are as follows:

|                | <u>September 30, 2025</u> | <u>December 31, 2024</u> | <u>September 30, 2024</u> |
|----------------|---------------------------|--------------------------|---------------------------|
| Luxshare Group | \$ 36,563                 | \$ -                     | \$ -                      |

2. Office lease transactions

1) Operating expenses

The depreciation and utility costs incurred by the Group in renting office space to related parties are as follows:

|            | <u>For the three months ended<br/>September 30, 2025</u> | <u>For the three months ended<br/>September 30, 2024</u> |
|------------|--|--|
| SPEED TECH | \$ 265   | \$ 258   |
|            | <u>For the nine months ended<br/>September 30, 2025</u>  | <u>For the nine months ended<br/>September 30, 2024</u>  |
| SPEED TECH | \$ 750   | \$ 738   |

The rent for the above-mentioned office leasing transactions is set by agreement between the parties and is payable on a monthly basis.

2) Other payables

Other payables of the Group arising from the above related party transactions are as follows:

|            | <u>September 30,<br/>2025</u> | <u>December 31,<br/>2024</u> | <u>September 30,<br/>2024</u> |
|------------|-------------------------------|------------------------------|-------------------------------|
| SPEED TECH | \$ 96                         | \$ 87                        | \$ 97                         |

3) Lease liabilities

The Group leases office space for a term of 5 years at a rent agreed between the parties and the rent is paid on a monthly basis. The details of the Group's lease liabilities arising from the above related party transactions are as follows:

|            | <u>September 30,<br/>2025</u> | <u>December 31,<br/>2024</u> | <u>September 30,<br/>2024</u> |
|------------|-------------------------------|------------------------------|-------------------------------|
| SPEED TECH | \$ 592                        | \$ 1,178                     | \$ 1,372                      |

4) Finance costs

Interest expense recognized for the Group's lease liabilities:

|            | <u>For the three months ended<br/>September 30, 2025</u> | <u>For the three months ended<br/>September 30, 2024</u> |
|------------|--|--|
| SPEED TECH | \$ 2   | \$ 3   |

|            | <u>For the nine months ended<br/>September 30, 2025</u> | <u>For the nine months ended<br/>September 30, 2024</u> |
|------------|---|---|
| SPEED TECH | \$ 6  | \$ 11   |

Interest nine months ended September 30 for the nine months ended September 30, 2025 and 2024 are calculated at 0.86% per annum.

3. Transactions of Renting Plants

1) Other revenue

Details of rent income arising from renting plants to related parties are as follows:

|                       | <u>For the three<br/>months ended<br/>September 30,<br/>2025</u> | <u>For the three<br/>months ended<br/>September 30,<br/>2024</u> |
|-----------------------|--|--|
| Fellow subsidiaries   | \$ 117   | \$ 85  |
| Other related parties | 1,495  | 1,648  |
|                       | <u>\$ 1,612</u>  | <u>\$ 1,733</u>  |

|                       | <u>For the nine<br/>months ended<br/>September 30,<br/>2025</u> | <u>For the nine<br/>months ended<br/>September 30,<br/>2024</u> |
|-----------------------|---|---|
| Fellow subsidiaries   | \$ 362  | \$ 332  |
| Other related parties | 4,638   | 1,820   |
|                       | <u>\$ 5,000</u>   | <u>\$ 2,152</u>   |

Rents of the aforementioned renting plants are negotiated by both parties, and rents are collected monthly.

2) Other receivables

Other receivables arising from the aforementioned transactions as of September 30, 2025, December 31, 2024, and September 30, 2024 all amounted to \$0.

4. Other Transactions

1) Operating expenses

The details of operating expenses arising from miscellaneous purchases paid by the Group to related parties and parking expenses are as follows:

|            | <u>For the three months ended</u><br><u>September 30, 2025</u> | <u>For the three months ended</u><br><u>September 30, 2024</u> |
|------------|--|--|
| SPEED TECH | <u>\$</u> <u>26</u>  | <u>\$</u> <u>10</u>  |
|            |  |  |
|            | <u>For the nine months ended</u><br><u>September 30, 2025</u>  | <u>For the nine months ended</u><br><u>September 30, 2024</u>  |
| SPEED TECH | <u>\$</u> <u>36</u>  | <u>\$</u> <u>39</u>  |

2) Other revenue

Other revenue arising from providing manpower support and others to related parties is as follows:

|                       | <u>For the three months ended September 30, 2025</u> | <u>For the three months ended September 30, 2024</u> |
|-----------------------|--|--|
| Luxshare Group        | \$ 1,803   | \$ -   |
| Other related parties | 2  | -  |
|                       | <u>\$ 1,805</u>                                      | <u>\$ -</u>  |
|                       | <u>For the nine months ended September 30, 2025</u>  | <u>For the nine months ended September 30, 2024</u>  |
| Luxshare Group        | \$ 1,803   | \$ -   |
| Other related parties | 2  | -  |
|                       | <u>\$ 1,805</u>                                      | <u>\$ -</u>  |

3) Other payables

As of September 30, 2025, December 31, 2024, and September 30, 2024, other payables arising from the aforementioned related party transactions all amounted to \$0.

4) Advance payment transactions/other receivables

Details of other receivables arising from other miscellaneous transactions and advance payment for related parties are as follows:

|                     | <u>September 30, 2025</u> | <u>December 31, 2024</u> | <u>September 30, 2024</u> |
|---------------------|---------------------------|--------------------------|---------------------------|
| Fellow subsidiaries | <u>\$</u> <u>801</u>      | <u>\$</u> <u>1,984</u>   | <u>\$</u> <u>820</u>      |

(3) Key Management Compensation Information

|                              | <u>For the three months ended September 30, 2025</u> | <u>For the three months ended September 30, 2024</u> |
|------------------------------|--|--|
| Short-term Employee Benefits | \$ 2,073   | \$ 2,620   |
| Share-based payments         | -  | (1,035)  |
|                              | <u>\$ 2,073</u>                                      | <u>\$ 1,585</u>                                      |
|                              |  |  |
|                              | <u>For the nine months ended September 30, 2025</u>  | <u>For the nine months ended September 30, 2024</u>  |
| Short-term Employee Benefits | \$ 14,653  | \$ 11,336  |
| Share-based payments         | -  | -  |
|                              | <u>\$ 14,653</u>                                     | <u>\$ 11,336</u>                                     |

8. PLEDGED ASSETS

Details of the assets pledged as collaterals are as follows:

| <u>Asset items</u>                                       | <u>Carrying amount</u>    |                          | <u>September 30, 2024</u> | <u>September 30, 2024</u> | <u>Guarantee purposes</u>  |
|--|---------------------------|--------------------------|---------------------------|---------------------------|--|
|  | <u>September 30, 2025</u> | <u>December 31, 2024</u> |                           |                           |  |
| Property, plant, and equipment-Land                      | \$ -                      | \$ 72,655                | \$ 69,248                 |                           | Bank loans and endorsement and guarantee provided for subsidiaries |
| Property, plant and equipment-Building                   | -                         | 197,837                  | 193,743                   | "                         |  |
| Property, plant and equipment-Machinery equipment        | -                         | 10,105                   | 11,153                    | "                         |  |
| Investment properties-Land                               | -                         | 3,392                    | 3,285                     | "                         |  |
| Right-of-use assets-Land                                 | -                         | 11,341                   | 11,560                    | "                         |  |
| Financial assets at amortized cost-pledged time deposits | 4,612                     | 4,751                    | 1,556                     |                           | Guarantee for electricity  |
|  | <u>\$ 4,612</u>           | <u>\$ 300,081</u>        | <u>\$ 290,545</u>         |                           |  |

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACTUAL COMMITMENTS

(1) Significant contingent liabilities

None.

(2) Significant unrecognized contractual commitments

1. Capital expenditures contracted for but not yet incurred

|                               | <u>September 30, 2025</u> | <u>December 31, 2024</u> | <u>September 30, 2024</u> |
|-------------------------------|---------------------------|--------------------------|---------------------------|
| Property, plant and equipment | \$ 30,998                 | \$ 76,431                | \$ 138,657                |

2. As of September 30, 2025, December 31, 2024, and September 30, 2024 the Group's promissory notes for bank credit facilities amounted to \$1,221,801, \$905,208, and \$880,512, respectively.

3. The Group's endorsements and guarantees provided for other parties are as follows:

|                     | <u>September 30, 2025</u> | <u>December 31, 2024</u> | <u>September 30, 2024</u> |
|---------------------|---------------------------|--------------------------|---------------------------|
| Guarantee amount    | \$ 746,491                | \$ 801,567               | \$ 776,356                |
| Actual usage amount | \$ 131,017                | \$ 130,868               | \$ 139,427                |

10. SIGNIFICANT DISASTER LOSSES

None.

11. SIGNIFICANT SUBSEQUENT EVENTS

None.

12. OTHERS

(1) Capital Management

The Group's objectives in managing capital are to protect the Company's ability to continue as a going concern, to maintain stable liquidity of corporate companies, to reduce the cost of capital by adjusting the optimal capital structure, and to provide remuneration to shareholders. In order to maintain or adjust the capital structure, the Group may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares, or sell assets to reduce debt. The Group monitors its capital by using a gearing ratio, which is calculated as total liabilities divided by total assets.

The Group's strategy for 2025 remains the same as for 2024. Please refer to the consolidated balance sheets for the debt ratios.

(2) Financial Instruments

1. Types of Financial Instruments

Please refer to Note 6 and the consolidated balance sheets for the information on the financial assets (cash and cash equivalent, financial assets at amortized cost-current, notes receivables, accounts receivables (including related parties), other receivables, financial assets at fair value through other comprehensive income-non-current and refundable deposits), financial liabilities(short-term borrowings, short-term bills payables, accounts payables, other payables, and lease liabilities (current/non-current), and guaranteed deposits received).

2. Risk Management Policy

- 1) The Group's daily operations are subject to a number of financial risks, including market risk (including exchange rate risk, price risk and interest rate risk), credit risk, and liquidity risk.
- 2) Risk management is performed by the Group's Finance Department in accordance with policies approved by the management. The Group's Finance Department is responsible for identifying, assessing, and hedging financial risks by working closely with the various operating units within the Company. Management has written principles for overall risk management and also provides written policies for specific areas and issues, such as exchange rate risk, interest rate risk, credit risk, use of derivative and non-derivative financial instruments, and investment of surplus liquidity.

3. Nature and extent of significant financial risks

1) Market Risk

A. Exchange rate risk

(A) The Group's operations involve certain non-functional currencies (the functional currencies of the Group and subsidiaries are NTD, CNY, USD, and VND) and are therefore subject to exchange rate fluctuations. Information on assets and liabilities denominated in foreign currencies with significant exchange rate fluctuation effects is as follows:

| <u>(Foreign currency: Functional currency)</u> | <u>September 30, 2025</u> | <u>Carrying amount (NTD)</u> |                      |         |
|--|---------------------------|------------------------------|----------------------|---------|
|  | <u>Foreign currency</u>   | <u>(in thousands)</u>        | <u>Exchange rate</u> |         |
| <u>Financial Assets</u>                        |                           |                              |                      |         |
| <u>Monetary items</u>                          |                           |                              |                      |         |
| USD: NTD                                       | 23,779                    | 30.469                       | \$                   | 724,522 |
| USD: CNY                                       | 2,541                     | 7.1185                       |                      | 77,422  |
| PHP: USD                                       | 45,091                    | 0.0171                       |                      | 23,493  |
| USD: VND                                       | 11,530                    | 26,425                       |                      | 351,308 |
| <u>Financial Liabilities</u>                   |                           |                              |                      |         |
| <u>Monetary items</u>                          |                           |                              |                      |         |
| USD: NTD                                       | 10,819                    | 30.469                       | \$                   | 329,644 |
| USD: CNY                                       | 3,004                     | 7.1185                       |                      | 91,529  |
| PHP: USD                                       | 52,390                    | 0.0171                       |                      | 27,296  |
| USD: VND                                       | 4,451                     | 26,425                       |                      | 135,618 |

|  | <u>December 31, 2024</u> |                      |                 |                     |
|--|--------------------------|----------------------|-----------------|---------------------|
|  | <u>Foreign</u>           |                      |                 |                     |
|  | <u>currency</u>          |                      |                 |                     |
|  | <u>(in thousands)</u>    | <u>Exchange rate</u> | <u>Carrying</u> | <u>amount (NTD)</u> |
| <b>(Foreign currency: Functional currency)</b> |                          |                      |                 |                     |
| <b>Financial Assets</b>                        |                          |                      |                 |                     |
| <b>Monetary items</b>                          |                          |                      |                 |                     |
| USD: NTD                                       | 15,413                   | 32.7170              | \$              | 504,267             |
| USD: CNY                                       | 1,642                    | 7.2988               |                 | 53,721              |
| PHP: USD                                       | 37,761                   | 0.0173               |                 | 21,373              |
| USD: VND                                       | 11,064                   | 24,475               |                 | 361,981             |
| <b>Financial Liabilities</b>                   |                          |                      |                 |                     |
| <b>Monetary items</b>                          |                          |                      |                 |                     |
| USD: NTD                                       | 9,912                    | 32.7170              | \$              | 324,291             |
| USD: CNY                                       | 3,135                    | 7.2988               |                 | 102,568             |
| PHP: USD                                       | 43,116                   | 0.0173               |                 | 24,404              |
| USD: VND                                       | 5,465                    | 24,475               |                 | 178,798             |

|  | <u>September 30, 2024</u> |                      |                 |               |
|--|---------------------------|----------------------|-----------------|---------------|
|  | <u>Foreign</u>            |                      |                 |               |
|  | <u>currency</u>           |                      |                 |               |
|  | <u>(in thousands)</u>     | <u>Exchange rate</u> | <u>Carrying</u> | <u>amount</u> |
| <b>(Foreign currency: Functional currency)</b> |                           |                      |                 |               |
| <b>Financial Assets</b>                        |                           |                      |                 |               |
| <b>Monetary items</b>                          |                           |                      |                 |               |
| USD: NTD                                       | 9,898                     | 31.6880              | \$              | 313,648       |
| USD: CNY                                       | 2,123                     | 7.0105               |                 | 67,274        |
| PHP: USD                                       | 37,316                    | 0.0179               |                 | 21,166        |
| USD: VND                                       | 9,605                     | 24,430               |                 | 304,363       |
| <b>Financial Liabilities</b>                   |                           |                      |                 |               |
| <b>Monetary items</b>                          |                           |                      |                 |               |
| USD: NTD                                       | 8,782                     | 31.688               | \$              | 278,284       |
| USD: CNY                                       | 3,206                     | 7.0105               |                 | 101,592       |
| PHP: USD                                       | 47,806                    | 0.0179               |                 | 27,116        |
| USD: VND                                       | 5,061                     | 24,430               |                 | 160,373       |

(B) Please refer to Note 6(20) for the aggregate amount of all exchange (losses) gains (including realized and unrealized) recognized for the three months and nine months ended September 30, 2025 and 2024 on the Group's monetary items that are materially affected by exchange rate fluctuations.

(C) The Group's exposure to foreign currency market risk due to significant exchange rate fluctuations is analyzed as follows:

For the nine months ended September 30, 2025  
Sensitivity analysis

|  | <u>Variation</u> | <u>Effect on profit<br/>(loss)</u> | <u>Effect on other<br/>comprehensive<br/>income (loss)</u> |
|--|------------------|------------------------------------|--|
| <b>(Foreign currency: Functional currency)</b> |                  |                                    |  |
| <b>Financial Assets</b>                        |                  |                                    |  |
| <b>Monetary items</b>                          |                  |                                    |  |
| USD: NTD                                       | 1%               | \$ 7,245                           | \$ -   |
| USD: CNY                                       | 1%               | 774                                | -  |
| PHP: USD                                       | 1%               | 235                                | -  |
| USD: VND                                       | 1%               | 3,513                              | -  |
| <b>Financial Liabilities</b>                   |                  |                                    |  |
| <b>Monetary items</b>                          |                  |                                    |  |
| USD: NTD                                       | 1%               | ( 3,296)                           | -  |
| USD: CNY                                       | 1%               | ( 915)                             | -  |
| PHP: USD                                       | 1%               | ( 273)                             | -  |
| USD: VND                                       | 1%               | ( 1,356)                           | -  |

For the nine months ended September 30, 2024  
Sensitivity analysis

|  | <u>Variation</u> | <u>Effect on profit<br/>(loss)</u> | <u>Effect on other<br/>comprehensive<br/>income (loss)</u> |
|--|------------------|------------------------------------|--|
| <b>(Foreign currency: Functional currency)</b> |                  |                                    |  |
| <b>Financial Assets</b>                        |                  |                                    |  |
| <b>Monetary items</b>                          |                  |                                    |  |
| USD: NTD                                       | 1%               | \$ 3,136                           | \$ -   |
| USD: CNY                                       | 1%               | 673                                | -  |
| PHP: USD                                       | 1%               | 212                                | -  |
| USD: VND                                       | 1%               | 3,044                              | -  |
| <b>Financial Liabilities</b>                   |                  |                                    |  |
| <b>Monetary items</b>                          |                  |                                    |  |
| USD: NTD                                       | 1%               | ( 2,783)                           | -  |
| USD: CNY                                       | 1%               | ( 1,016)                           | -  |
| PHP: USD                                       | 1%               | ( 271)                             | -  |
| USD: VND                                       | 1%               | ( 1,604)                           | -  |

**B. Price risk**

(A) The equity instruments to which the Group is exposed to price risk are financial assets held at fair value through profit or loss and financial assets at fair value through other comprehensive income. In order to manage the price risk of equity instruments, the Group diversifies its investment portfolio in accordance with the limits set by the Group.

(B) The Group invests primarily in equity instruments issued by domestic companies, and the prices of these instruments are affected by the uncertainty of the future value of the underlying investments. If the price of these instruments had increased or decreased by 1%, with all other factors held constant, the gain or loss on the equity instruments classified to be measured at fair value through other comprehensive income would increase or decrease by \$15 and \$36 for the nine months ended September 30, 2025 and 2024, respectively.

C. Cash flow and fair value interest rate risk

(A) The Group's interest rate risk arises primarily from long- and short-term loans issued at floating rates, which expose the Group to cash flow interest rate risk, partially offset by cash and cash equivalents held at floating rates. For the nine months ended September 30, 2025 and 2024, the Group's loans at floating rates are denominated in U.S. dollars.

(B) If loan interest rates had increased or decreased by 1%, with all other factors held constant, profit before tax for the nine months ended September 30, 2025 and 2024 would decrease or increase by \$3,833 and \$1,421, respectively, primarily due to changes in interest expenses as a result of loans with floating rates.

2) Credit Risk

- A. The Group's credit risk is the risk of financial loss arising from the failure of customers or counterparties to financial instruments to meet their contractual obligations, mainly due to the failure of counterparties to settle notes and accounts receivable on collection terms.
- B. The Group has established credit risk management from a corporate perspective. According to the internal credit policy, each operating entity and each new customer of the Group are required to manage and analyze the credit risk before setting the terms and conditions of payment and delivery. Internal risk control is performed by considering the financial position, past experience, and other factors to assess the credit quality of customers. Individual risk limits are established by management based on internal or external ratings, and the use of credit limits is monitored regularly.
- C. The Group relies on historical collection experience to determine whether there is a significant increase in the credit risk of a financial instrument after initial recognition. A financial asset is considered to have a significant increase in credit risk after initial recognition when the contractual payment terms are more than 61 days past due.
- D. Based on the Group's historical collection experience, a default is deemed to have occurred when contractual payments are overdue for more than 181 days respectively in accordance with the contractual payment terms.
- E. The Group uses a simplified approach to estimate expected credit losses based on a provision matrix. Since the Group's credit loss history shows that there is no significant difference in loss patterns among different customer groups, the provision matrix does not further differentiate between customer groups and only sets the expected credit loss rate based on the number of days past due.
- F. After recourse procedures, the Group writes off the amount of financial assets that cannot be reasonably expected to be recovered, but the Group will continue to pursue recourse legal procedures to preserve the rights of debts.

G. The loss rate established based on historical and current information for a specific period to estimate the loss allowances for notes and accounts receivables by incorporating forward-looking considerations, and the provision matrix are as follows:

|  |                    | Overdue for 1-60 days | Overdue for 61-90 days | Overdue for 91-180 days | Overdue for over 181 days | Total             |
|--|--------------------|-----------------------|------------------------|-------------------------|---------------------------|-------------------|
| <u>September 30, 2025</u>                      | <u>Not overdue</u> |                       |                        |                         |                           |                   |
| Expected loss rate                             | 0.05%              | 0.05%                 | 0.05%                  | 0.05%~11.59%            | 100.00%                   |                   |
| Total amount of notes and accounts receivables | <u>\$ 401,168</u>  | <u>\$ 92,093</u>      | <u>\$ 37</u>           | <u>\$ 347</u>           | <u>\$ -</u>               | <u>\$ 493,645</u> |
| Loss allowances                                | <u>(\$ 181)</u>    | <u>(\$ 28)</u>        | <u>\$ -</u>            | <u>\$ -</u>             | <u>\$ -</u>               | <u>(\$ 209)</u>   |
| <u>December 31, 2024</u>                       | <u>Not overdue</u> |                       |                        |                         |                           |                   |
| Expected loss rate                             | 0.03%              | 0.06%                 | 0.09%                  | 0.12%~24.94%            | 100%                      |                   |
| Total amount of notes and accounts receivables | <u>\$ 559,657</u>  | <u>\$ 4,747</u>       | <u>\$ 9</u>            | <u>\$ 6</u>             | <u>\$ -</u>               | <u>\$ 564,419</u> |
| Loss allowances                                | <u>\$ 179</u>      | <u>\$ 1</u>           | <u>\$ -</u>            | <u>\$ -</u>             | <u>\$ -</u>               | <u>\$ 180</u>     |
| <u>September 30, 2024</u>                      | <u>Not overdue</u> |                       |                        |                         |                           |                   |
| Expected loss rate                             | 0.03%              | 0.06%                 | 0.09%                  | 0.03~24.94%             | 100%                      |                   |
| Total amount of notes and accounts receivables | <u>\$ 505,397</u>  | <u>\$ 23,627</u>      | <u>\$ 7,987</u>        | <u>\$ 434</u>           | <u>\$ 969</u>             | <u>\$ 538,414</u> |
| Loss allowances                                | <u>\$ 168</u>      | <u>\$ 5</u>           | <u>\$ 1</u>            | <u>\$ -</u>             | <u>\$ -</u>               | <u>\$ 174</u>     |

The above is an aging analysis based on the number of days past due.

H. The table of changes in loss allowances by simplified approach is as follows:

|                             | <u>2025</u>   | <u>2024</u>   |
|-----------------------------|---------------|---------------|
| January 1                   | \$ 180        | \$ 139        |
| Expected credit loss (gain) | 40            | 33            |
| Exchange rate effect        | (11)          | 2             |
| September 30                | <u>\$ 209</u> | <u>\$ 174</u> |

### 3) Liquidity Risk

A. Cash flow forecasts are compiled by the Group's finance department. The Group's Finance Department monitors forecasts of the Company's liquidity requirements to ensure that it has sufficient funds to meet its operational needs and maintains sufficient unspent borrowing commitments at all times, considering the Company's debt financing plans, compliance with debt terms and compliance with internal balance sheet financial ratio targets.

B. Surplus cash held by each operating entity that exceeds the management requirements is transferred back to the Group Treasury. The finance department of the Group invests the surplus fund in time deposits, marketable securities, or other instrument in the monetary market. The instruments selected shall be with appropriate maturity or sufficient liquidity, to respond to the aforementioned forecasts and provided sufficient fund position. As of September 30, 2025, December 31, 2024, and September 30, 2024, the above investments (excluding cash and cash equivalents) held by the Group amounted to \$52,356, \$125,945, and \$159,153 respectively, to generate immediate cash flows to manage liquidity risk.

C. The Group's unutilized borrowing facilities as of September 30, 2025, December 31, 2024, and September 30, 2024 are \$509,846, \$948,963, and \$873,425, respectively.

D. The Group's derivative financial liabilities and non-derivative financial liabilities are due within one year based on the remaining period from the balance sheet date to the contractual maturity date, except for those listed in the table below, and the contractual cash flow amounts disclosed are undiscounted amounts as follows:

| <u>September 30, 2025</u>                    | <u>Within 1 year</u> | <u>Over 1 year</u> | <u>Total</u> |
|--|----------------------|--------------------|--------------|
| <u>Non-derivative financial liabilities:</u> |                      |                    |              |
| Lease liabilities (current/non-current)      | \$ 22,494            | \$ 75,126          | \$ 97,620    |
| <u>December 31, 2024</u>                     |                      |                    |              |
|  | <u>Within 1 year</u> | <u>Over 1 year</u> | <u>Total</u> |
| <u>Non-derivative financial liabilities:</u> |                      |                    |              |
| Lease liabilities (current/non-current)      | \$ 23,903            | \$ 102,520         | \$ 126,423   |
| <u>September 30, 2024</u>                    |                      |                    |              |
|  | <u>Within 1 year</u> | <u>Over 1 year</u> | <u>Total</u> |
| <u>Non-derivative financial liabilities:</u> |                      |                    |              |
| Lease liabilities (current/non-current)      | \$ 24,172            | \$ 103,152         | \$ 127,324   |

### (3) Fair Value

1. The levels of valuation techniques used to measure the fair value of financial and non-financial instruments are defined as follows:

Level 1:Quoted prices (unadjusted) in active markets for identical assets or liabilities that are available to the enterprise at the measurement date. An active market is one in which transactions in assets or liabilities occur with sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2:Direct or indirect observable inputs of assets or liabilities, excluding those included in the quoted prices in Level 1

Level 3:Unobservable inputs of assets or liabilities

2. Please refer to Note 6(9) for the fair value of investment properties measured at cost.
3. Financial instruments that are not measured at fair value
 

The carrying amounts of the Group's financial instruments not measured at fair value, including cash and cash equivalents, financial assets carried at amortized cost - current, notes receivables, accounts receivables, net (including related parties), other receivables, refundable deposits, short-term borrowings, short-term bills payables, accounts payables, other payables, lease liabilities - current, lease liabilities (current/non-current), and guaranteed deposits received, are the reasonable approximation of fair value.
4. The Group classifies financial and non-financial instruments measured at fair value on the basis of the nature, characteristics and risks of the assets and liabilities and the fair value hierarchy, and the related information is as follows:

- 1) Information on assets classified by nature is as follows:

|   | <u>Level 1</u> | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u> |
|---|----------------|----------------|----------------|--------------|
| <u>September 30, 2025</u>   |                |                |                |              |
| Fair value on a recurring basis                                   |                |                |                |              |
| Financial assets at fair value through other comprehensive income |                |                |                |              |
| -Equity securities  | \$ -           | \$ -           | \$ 2,041       | \$ 2,041     |
| <u>December 31, 2024</u>  | <u>Level 1</u> | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u> |
| Fair value on a recurring basis                                   |                |                |                |              |
| Financial assets at fair value through other comprehensive income |                |                |                |              |
| -Equity securities  | \$ -           | \$ -           | \$ 2,374       | \$ 2,374     |
| <u>September 30, 2024</u>   | <u>Level 1</u> | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u> |
| Fair value on a recurring basis                                   |                |                |                |              |
| Financial assets at fair value through other comprehensive income |                |                |                |              |
| -Equity securities  | \$ -           | \$ -           | \$ 3,649       | \$ 3,649     |

- 2) The methods and assumptions used by the Group to measure fair value are described below:

#### Level 3 Fair Value Measurement Valuation Techniques and Inputs

| <u>Types of Financial Instruments</u>  | <u>Evaluation techniques and inputs</u>   |
|--|---|
| Investment in domestic unlisted stocks | Asset-based method: Based on the balance sheet of the appraised company, the value of the appraised company is determined by the value of appraised company's assets and liabilities evaluated. |

5. There are no transfers between Level 1 and Level 2 for the nine months ended September 30, 2025 and 2024.
6. The following table shows the changes in Level 3:

|   | <u>2025</u><br><u>Non-derivative equity instruments</u> | <u>2024</u><br><u>Non-derivative equity instruments</u> |
|---|---|---|
| January 1                                       | \$ 2,374  | \$ 4,492  |
| Recognized in other comprehensive income (loss) | ( 333)  | ( 843)  |
| September 30                                    | <u>\$ 2,041</u>   | <u>\$ 3,649</u>   |

7. The Group's valuation process for fair value classification in Level 3 involves the finance department conducting independent fair value verification of financial instruments, using independent sources of information to approximate market conditions, confirming that the sources of information are independent, reliable, consistent with other sources and representative of executable prices, regularly calibrating the valuation models, performing back testing, updating input values and information required for the valuation models, and any other necessary fair value adjustments to ensure that the valuation results are reasonable.
8. The quantitative information of significant unobservable inputs used in the valuation model of level 3 fair value measurement and the sensitivity analysis to the changes in significant unobservable inputs are as follows:

| <u>September 30, 2025</u><br>Fair value<br>Non-derivative equity instruments: | <u>Valuation technique</u> | <u>Significant unobservable inputs</u> | <u>Interval (weighted average)</u> | <u>Relationship between the inputs and fair value</u> |
|---|----------------------------|--|------------------------------------|---|
| Stock of unlisted companies   | \$ 2,041                   | Net asset value method                 | N/A                                | -   |
| <u>December 31, 2024</u><br>Fair value<br>Non-derivative equity instruments:  | <u>Valuation technique</u> | <u>Significant unobservable inputs</u> | <u>Interval (weighted average)</u> | <u>Relationship between the inputs and fair value</u> |
| Stock of unlisted companies   | \$ 2,374                   | Net asset value method                 | N/A                                | -   |
| <u>September 30, 2024</u><br>Fair value<br>Non-derivative equity instruments: | <u>Valuation technique</u> | <u>Significant unobservable inputs</u> | <u>Interval (weighted average)</u> | <u>Relationship between the inputs and fair value</u> |
| Stock of unlisted companies   | \$ 3,649                   | Net asset value method                 | N/A                                | -   |

9. The Group carefully evaluates the valuation models and valuation parameters selected by the Group, but different valuation models or valuation parameters may lead to different valuation results. For financial assets classified as Level 3, a 0.1% increase or decrease in net assets would have no material impact on the Group's other comprehensive income (loss).

## 13. OTHER DISCLOSURES

### (1) Significant Transaction Information

1. Loaning funds to others: Please refer to Exhibit 1.
2. Endorsement and guarantee for others: Please refer to Exhibit 2 (attached).
3. Significant marketable securities held at the end of the period (excluding investments in subsidiaries, affiliated companies and joint ventures): Please refer to Exhibit 3 (attached).
4. Purchases from or sales to related parties amounting to at least \$100 million or 20% of the paid-in capital: Please refer to Exhibit 4 (attached).
5. Receivables from related parties amounting to at least \$100 million or 20% of the paid-in capital: Please refer to Exhibit 5 (attached).
6. Business relationships and significant transactions between the Parent Company and its subsidiaries: Please refer to Exhibit 6 (attached).

### (2) Transfers of investment business information

Name of investee company, location, and other related information (excluding Mainland China investee company): Please refer to Exhibit 7.

### (3) Mainland Investment Information

1. Basic information: Please refer to Exhibit 8 (attached).
2. Significant transactions directly or indirectly between the third-party business and the investee company in Mainland China: Please refer to Note 13(1)6.

## 14. SEGMENT INFORMATION

### (1) General Information

The Group's management has identified reportable segments based on the reporting information used to make decisions, to allocate resources and to measure the performance of the segment, with emphasis on the type of product or service delivered or provided. The Group's reportable segments are as follows:

Molds

Plastic molding

### (2) Measurement of Segment Information

The accounting policies of the Group's operating segments are the same as those described in the summary of significant accounting policies in Note 4 to the consolidated financial statements. The Group's operating decision makers evaluate the performance of each operating segment based on net operating profit or loss.

(3) Segment Information

Information on reportable departments provided to the chief operating decision maker is as follows:

| <u>For the nine months ended</u> | <u>Mold</u> | <u>Plastic molding</u> | <u>Reconciliation and</u> |              |
|----------------------------------|-------------|------------------------|---------------------------|--------------|
| <u>September 30, 2025</u>        |             |                        | <u>Write off</u>          | <u>Total</u> |
| External Revenue                 | \$ 125,670  | \$ 1,761,497           | \$ -                      | \$ 1,887,167 |
| Internal segment revenue         | (158,108)   | (524,571)              | 682,679                   | -            |
| Segment revenue                  | (\$ 32,438) | \$ 1,236,926           | \$ 682,679                | \$ 1,887,167 |
| Segment profit (loss)            | (\$ 28,022) | \$ 138,238             | \$ -                      | \$ 110,216   |
| Segment profit (loss) includes:  |             |                        |                           |              |
| Depreciation and amortization    | \$ 6,326    | \$ 88,665              | \$ -                      | \$ 94,991    |

| <u>For the nine months ended</u> | <u>Mold</u> | <u>Plastic molding</u> | <u>Reconciliation and</u> |              |
|----------------------------------|-------------|------------------------|---------------------------|--------------|
| <u>September 30, 2024</u>        |             |                        | <u>Write off</u>          | <u>Total</u> |
| External Revenue                 | \$ 134,206  | \$ 1,728,163           | \$ -                      | \$ 1,862,369 |
| Internal segment revenue         | 105,106     | 481,420                | (586,526)                 | -            |
| Segment revenue                  | \$ 239,312  | \$ 2,209,583           | (\$ 586,526)              | \$ 1,862,369 |
| Segment profit (loss)            | (\$ 27,853) | \$ 181,805             | \$ -                      | \$ 153,952   |
| Segment profit (loss) includes:  |             |                        |                           |              |
| Depreciation and amortization    | \$ 7,233    | \$ 93,144              | \$ -                      | \$ 100,377   |

(4) Reconciliation of segment profit and loss

Inter-segment sales are accounted for on a fair-trade basis. External revenue reported to the chief operating decision maker is measured in a manner consistent with revenue in the consolidated statements of income.

A reconciliation of segment income to income before income taxes and the continuing operation department is as follows:

|   | <u>For the nine months ended</u> | <u>For the nine months ended</u> |
|---|----------------------------------|----------------------------------|
|   | <u>September 30, 2025</u>        | <u>September 30, 2024</u>        |
| Segment profit (loss)                               | \$ 110,216                       | \$ 153,952                       |
| Interest income                                     | 4,183                            | 7,087                            |
| Other income  | 16,672                           | 13,733                           |
| Other gains and (losses)                            | (16,309)                         | 22,264                           |
| Financial costs                                     | (18,870)                         | (11,377)                         |
| Profit (loss) before tax from continuing operations | \$ 95,892                        | \$ 185,659                       |

## TaiHan Precision Technology Co., Limited and subsidiaries

## Loaning funds to others

For the nine months ended September 30, 2025

Exhibit 1

Unit: NT\$1,000  
(Unless otherwise specified)

| No. | Loan funds company                            | Lender  | Past items                        | Is a related party | Current Maximum | End of year balance | Actual expenditure | Interest Rate | Business   | There are reasons why short-term financing funds are necessary |                        |                        | Collateral |       | The limit for individual target funds lending | Funding Loan and Total Limit | Note          |
|-----|---|---|-----------------------------------|--------------------|-----------------|---------------------|--------------------|---------------|--|--|------------------------|------------------------|------------|-------|---|------------------------------|---------------|
|     |   |   |                                   |                    |                 |                     |                    |               |  | Nature of Funding Loan   | Transaction amount     | Operational Turnaround | Name       | Value |   |                              |               |
| 0   | The Company                                   | TAIHAN PRECISION TECHNOLOGY (SAMOA) CO., LTD.       | Other receivables related parties | Yes                | \$ 66,194       | \$ 60,938           | \$ -               | -             | Those who have the need for short-term financing funds | \$ -   | Operational Turnaround | \$ -                   | \$ -       | \$ -  | \$ 710,838                                    | \$ 710,838                   | Note 1,Note 2 |
| 0   | The Company                                   | YONGHAN PRECISION TECHNOLOGY CO., LTD.              | Other receivables related parties | Yes                | 430,261         | 396,097             | 304,690            | -             | Those who have the need for short-term financing funds | -  | Operational Turnaround | -                      | -          | -     | 710,838                                       | 710,838                      | Note 1,Note 2 |
| 1   | TAIHAN PRECISION TECHNOLOGY (SAMOA) CO., LTD. | TAIHAN MOLD PRODUCTS (DONGGUAN)                     | Other receivables related parties | Yes                | 182,034         | 167,580             | 76,173             | -             | Those who have the need for short-term financing funds | -  | Operational Turnaround | -                      | -          | -     | 820,899                                       | 820,899                      | Note 3        |
| 1   | TAIHAN PRECISION TECHNOLOGY (SAMOA) CO., LTD. | TAIHAN PRECISION TECHNOLOGY (PHILIPPINES) CO., INC. | Other receivables related parties | Yes                | 33,097          | 30,469              | -                  | -             | Those who have the need for short-term financing funds | -  | Operational Turnaround | -                      | -          | -     | 820,899                                       | 820,899                      | Note 3        |
| 1   | TAIHAN PRECISION TECHNOLOGY (SAMOA) CO., LTD. | TAIHANLAND (PHILIPPINES) INC.                       | Other receivables related parties | Yes                | 132,388         | 121,876             | 48,750             | -             | Those who have the need for short-term financing funds | -  | Operational Turnaround | -                      | -          | -     | 820,899                                       | 820,899                      | Note 3        |
| 1   | TAIHAN PRECISION TECHNOLOGY (SAMOA) CO., LTD. | YONGHAN PRECISION TECHNOLOGY CO., LTD.              | Other receivables related parties | Yes                | 122,420         | 121,876             | -                  | -             | Those who have the need for short-term financing funds | -  | Operational Turnaround | -                      | -          | -     | 820,899                                       | 820,899                      | Note 3        |

Note 1: The total amount of the Company's capital loans shall not exceed 50% of the net value of the Company's most recent accountants' report. Of which, 1. the total amount of funds financed to companies or entities that have business transactions with the Company shall not exceed 10% of the net worth of the financial statements audited by CPA in the most recent period. 2. the total amount of funds financed to companies or entities in need of short-term fund financing shall not exceed 40% of the net worth of the financial statements audited by CPA in the most recent period

Note 2: If the Company engages in the lending of funds for short-term financing purposes, the total amount of funds lent shall not exceed 40% of the net worth of the Company's latest accountants' report., and shall not exceed 40% of the Company's net worth if the loans are made to the Company's subsidiaries (including indirectly reinvested subsidiaries).

Note 3: If TAIHAN PRECISION TECHNOLOGY (SAMOA) CO., LTD. engages in the lending of funds for short-term financing purposes, the total amount of funds lent and the amount of individual funds lent shall not exceed 40% and 20% of the net value of the most recent audited financial statements of TAIHAN PRECISION TECHNOLOGY (SAMOA) CO. If the borrower is the subsidiary which the Company holds directly or indirectly 100% of the voting shares, the total amount of funds lent and the amount of individual funds lent shall not exceed 40% and 40% of the net value of the most recent audited financial statements of TAIHAN PRECISION TECHNOLOGY (SAMOA) CO. The audited net worth of TAIHAN PRECISION TECHNOLOGY (SAMOA) CO., LTD. for the nine months ended September 30, 2025 amounted to \$2,052,248.

Note 4: The above transactions are related party transactions that have been eliminated in the consolidated financial statements.

TaiHan Precision Technology Co., Limited and subsidiaries  
Endorsement for others  
For the nine months ended September 30, 2025

Exhibit 2

Unit: NT\$1,000  
(Unless otherwise specified)

| No.<br>(Note 1) | <u>Endorsed by the guaranteee</u> |  |                          |  |   |   |                                 |   |   |   |   | Note<br>Note 3                                    |  |        |
|-----------------|-----------------------------------|--|--------------------------|--|---|---|---------------------------------|---|---|---|---|---|--|--------|
|                 | Endorser<br>Company Name          | Company Name   | Relationship<br>(Note 2) | Endorsement<br>guarantee limit for<br>a single enterprise<br>(2) | Current<br>Maximum<br>Endorsement<br>Guarantee<br>Balance | The End-of-Term<br>Endorsement<br>Guaranteed<br>Balance | Actual<br>expenditure<br>amount | Amount of<br>endorsement<br>guarantee by<br>property<br>guarantee | Ratio of<br>accumulated<br>endorsement<br>guarantee to net<br>worth of the most<br>recent financial<br>statements | Endorsement<br>Guarantee<br>Maximum Limit | Parent<br>company<br>endorsement<br>of subsidiary | Subsidiary<br>endorsement<br>of parent<br>company | Endorsement<br>guarantee for<br>mainland China |        |
| 0               | The Company                       | TAIHAN PRECISION<br>TECHNOLOGY<br>(PHILIPPINES)<br>CO., INC. | (2)                      | \$ 888,547   | \$ 198,582  | \$ 182,814  | \$ -                            | \$ -  | 10%   | \$ 1,777,094                              | Y   | N   | N  | Note 3 |
| 0               | The Company                       | YONGHAN PRECISION<br>TECHNOLOGY CO.,<br>LTD.                 | (2)                      | 888,547  | 182,034   | 167,580   | -                               | -   | 9%  | \$ 1,777,094                              | Y   | N   | N  | Note 3 |
| 0               | The Company                       | TAIHAN PRECISION<br>TECHNOLOGY<br>(SAMOA) CO., LTD.          | (2)                      | 888,547  | 397,164   | 365,628   | 131,017                         | -   | 21%   | \$ 1,777,094                              | Y   | N   | N  | Note 3 |
| 0               | The Company                       | TaiHan Mold Products<br>(Dongguan) Co., Ltd.                 | (2)                      | 888,547  | 33,097  | 30,469  | -                               | -   | 2%  | \$ 1,777,094                              | Y   | N   | Y  | Note 3 |

Note 1: The description of the number column is as follows.

(1) The issuer is entered as 0.

(2) The investee companies are numbered in order by company, starting from the Arabic numeral

Note 2: There are 7 types of relationships between the guarantor and the target of the endorsement, and the types can be indicated as follows

(1) Companies with business dealings.

(2) Companies in which the company directly or indirectly holds more than 50% of the voting shares.

(3) Companies in which more than 50% of the voting shares are directly or indirectly held by the company.

(4) Companies in which the Company directly or indirectly holds more than 90% of the voting shares.

(5) A company that is mutually insured under a contract between peers or co-founders for the purpose of contracting for work.

(6) A company whose joint investment is guaranteed by all contributing shareholders in proportion to their shareholdings.

(7) Intercompany guarantees for the performance of contracts for the sale of pre-sale properties in accordance with the Consumer Protection Act.

Note 3: The total amount of endorsements and guarantees provided by the Company shall not exceed 100% of the net worth of the Company's financial statements attested by CPA in the most recent period. The accumulated amount of endorsements and guarantees provided for a single entity shall not exceed 25% of the net worth of the Company's financial statements attested by CPA in the most recent period. If the endorsee or guaranteee is the Company's subsidiary (including sub-subsidiary), the amount of endorsements and guarantees provided by the Company shall not exceed 50% of the net worth of the Company's financial statements attested by CPA in the most recent period.

Note 4: The exchange rates used for the translation of endorsement are based on the resolution by the board of directors.

TaiHan Precision Technology Co., Limited and subsidiaries  
 Significant marketable securities held at the end of the period  
 September 30, 2025

Exhibit 3

Unit: NT\$1,000  
 (Unless otherwise specified)

| Company held | Types and names of securities  | Relationship with the issuer of<br>marketable securities | Billing Subjects  | End of period                      |                       |                            | Note  |
|--------------|--|--|---|------------------------------------|-----------------------|----------------------------|-------|
|              |  |  |   | Number of shares<br>(in thousands) | Carrying amount<br>\$ | Percentage of<br>ownership |       |
| Our Company  | Ordinary shares of non-listed<br>counterparties<br>- Asia Pacific Emerging Industry<br>Venture Capital Co., Ltd. | None   | Financial assets at fair value through<br>other comprehensive income or loss -<br>non-current | 175                                | \$ 2,041              | 0.56% \$                   | 2,041 |

Note: The percentage of ownership is calculated based on the total number of shares issued by the investee.

TaiHan Precision Technology Co., Limited and subsidiaries  
 Purchases from or sales to related parties amounting to at least \$100 million or 20% of  
 the paid-in capital

For the nine months ended September 30, 2025

Exhibit 4

Unit: NT\$1,000

(Unless otherwise specified)

| <u>Company of purchase (sales)</u>                        | <u>Counterparty Name</u>                                     | <u>Relationship</u> | <u>Transaction Details</u>  |               |  |                      | <u>The circumstances and reasons<br/>why the transaction conditions<br/>are different from those of<br/>normal transactions</u> |                               | <u>Notes and accounts receivables (payables)</u>                    |  | <u>Note</u> |
|---|--|---------------------|-----------------------------|---------------|--|----------------------|---|-------------------------------|---|--|-------------|
|   |  |                     | <u>Purchase<br/>(Sales)</u> | <u>Amount</u> | <u>Percentage of total<br/>imports (sales)</u> | <u>Credit Period</u> | <u>Unit price</u>   | <u>Credit Period</u>          | <u>Balance of notes and<br/>accounts receivables<br/>(payables)</u> | <u>Percentage accounting for<br/>total notes and accounts<br/>receivables (payables)</u> |             |
| The Company   | TAIHAN PRECISION<br>TECHNOLOGY<br>(PHILIPPINES)<br>CO., INC. | Sub-<br>subsidiary  | Purchase<br>(Sales)         | \$ 516,355    | 81%  | 120 days             | According to<br>Our Company's<br>transfer pricing<br>policy system  | No significant<br>differences | (\$ 180,063)  | (91%)  | Note        |
| TAIHAN PRECISION<br>TECHNOLOGY (PHILIPPINES)<br>CO., INC. | The Company  | Parent<br>Company   | (Sales)                     | ( 516,355)    | (64%)  | 120 days             | According to<br>Our Company's<br>transfer pricing<br>policy system  | No significant<br>differences | 180,063   | 83%  | Note        |

Note: The amounts have been eliminated in the consolidated financial statements.

TaiHan Precision Technology Co., Limited and subsidiaries  
 Receivables from related parties amounting to at least \$100 million or 20% of the paid-in  
 capital

For the nine months ended September 30, 2025

Exhibit 5

Unit: NT\$1,000

(Unless otherwise specified)

| Company with receivables                                  | Counterparty | Relationship   | Balance of receivables from |         | Turnover rate | Overdue receivables from related parties |           | Receivables from related parties collected in subsequent period |    | Allowance for bad debt |
|---|--------------|----------------|-----------------------------|---------|---------------|--|-----------|---|----|------------------------|
|   |              |                | related parties             | \$      |               | Amount                                   | Treatment | None  | \$ |                        |
| TAIHAN PRECISION<br>TECHNOLOGY (PHILIPPINES)<br>CO., INC. | The Company  | Sub-subsidiary |                             | 180,063 | 4.02          | \$ -                                     |           |   |    |                        |

TaiHan Precision Technology Co., Limited and subsidiaries  
 Business relationships and significant transactions between the Parent Company and its subsidiaries and their respective subsidiaries and amounts  
 For the nine months ended September 30, 2025

Exhibit 6

Unit: NT\$1,000  
 (Unless otherwise specified)

| No.<br>(Note 1) | Name of the trader                               | Trading partners                                       | Relationship with the<br>counterparty<br>(Note 2) | Account           | \$ | Amount  | Transaction history  |  | As a percentage of<br>consolidated total revenue or<br>Total assets<br>(Note 3) |
|-----------------|--|--|---|-------------------|----|---------|--|--|---|
|                 |  |  |   |                   |    |         | Terms of Trade   |  |   |
| 0               | The Company                                      | TAIHAN PRECISION TECHNOLOGY<br>(PHILIPPINES) CO., INC. | 1   | Operating costs   | \$ | 516,355 | According to the Company's<br>transfer pricing policy system<br>Credit on 120 days         |  | 27.36%  |
| 0               | The Company                                      | TAIHAN PRECISION TECHNOLOGY<br>(PHILIPPINES) CO., INC. | 1   | Accounts payables |    | 180,063 |  |  | 5.85%   |
| 0               | The Company                                      | TaiHan Mold Products (Dongguan) Co., Ltd.              | 1   | Operating costs   |    | 74,568  | According to the Company's<br>transfer pricing policy system<br>Please refer to Exhibit 1. |  | 3.95%   |
| 0               | The Company                                      | YONGHAN PRECISION TECHNOLOGY<br>CO., LTD.              | 1   | Other receivables |    | 304,690 |  |  | 9.89%   |
| 3               | TaiHan Mold Products (Dongguan) Co., Ltd.        | TAIHAN PRECISION TECHNOLOGY<br>(PHILIPPINES) CO., INC. | 3   | Operating revenue |    | 75,297  | According to the Company's<br>transfer pricing policy system                               |  | 3.99%   |
| 3               | TAIHAN PRECISION TECHNOLOGY<br>(SAMOA) CO., LTD. | TaiHan Mold Products (Dongguan) Co., Ltd.              | 3   | Other receivables |    | 76,173  | Please refer to Exhibit 1.   |  | 2.47%   |
| 3               | TAIHAN PRECISION TECHNOLOGY<br>(SAMOA) CO., LTD. | TAIHANLAND (PHILIPPINES) INC.                          | 3   | Other receivables |    | 48,750  | Please refer to Exhibit 1.   |  | 1.58%   |
| 3               | TAIHANLAND (PHILIPPINES) INC.                    | TAIHAN PRECISION TECHNOLOGY<br>(PHILIPPINES) CO., INC. | 3   | Rent income       |    | 25,754  | Negotiation by both parties.   |  | 1.36%   |

Note 1: Information on business transactions between the parent company and subsidiaries should be indicated in the numbered column respectively, and the numbers should be completed as follows.

(1). Enter 0 for the parent company.

(2). The subsidiaries are numbered by company, starting with the Arabic numeral 1.

Note 2: There are three types of relationships with the counterparties as follows. For example, if the parent company has disclosed the transaction with the subsidiary, the subsidiary does not need to disclose the transaction repeatedly.

For subsidiary-to-subsidiary transactions, if one subsidiary has already disclosed the transaction, the other subsidiary does not need to disclose it repeatedly).

(1). Parent to subsidiary.

(2). Subsidiary to parent company.

(3). Subsidiaries to subsidiaries.

Note 3: The ratio of transaction amount to consolidated total revenue or total assets is calculated as the ending balance to consolidated total assets in the case of assets and liabilities, or as the cumulative amount to consolidated total revenue in the case of profit or loss.

Note 4: The ratio of inter-parent-subsidiary business relationships and significant transactions is only disclosed if the ratio reaches 1% or more of the consolidated total revenue or total assets.

Note 5: Please refer to Exhibit 1 and 2 for fund financing and endorsement and guarantees between the parent company and subsidiaries and among subsidiaries.

TaiHan Precision Technology Co., Limited and subsidiaries

Name of investee company, location and other related information (excluding Mainland China investee company)

For the nine months ended September 30, 2025

Exhibit 7

Unit: NT\$1,000

(Unless otherwise specified)

| Name of Investment Company<br>The Company     | Name of investee company                            | Location    | Original investment amount   |                   |                  | Held at end of period |      |                 | Investment income (or loss) recognized for |                |        |
|---|---|-------------|--|-------------------|------------------|-----------------------|------|-----------------|--|----------------|--------|
|   |   |             | Main Business Items  | End of the period | End of last year | Number of shares      | %    | Carrying amount | Profit or loss of investees for the period | for the period |        |
| TAIHAN PRECISION TECHNOLOGY (SAMOA) CO., LTD. | TAIHAN HOLDING (SAMOA) CO., LTD.                    | Samoa       | Professional Investment Business   | \$ 1,203,162      | \$ 1,203,162     | 35,789,761            | 100% | \$ 2,052,248    | \$ 138,156                                 | \$ 112,371     | - Note |
| TAIHAN PRECISION TECHNOLOGY (SAMOA) CO., LTD. | YONGHAN HOLDING (SAMOA) CO., LTD.                   | Samoa       | Professional Investment Business   | 501,558           | 501,558          | 14,299,664            | 100% | 58,557          | 10,196                                     | -              | Note   |
| TAIHAN PRECISION TECHNOLOGY (SAMOA) CO., LTD. | TAIHAN HOLDING PHILIPPINES CO., LTD.                | Seychelles  | Professional Investment Business   | 321,162           | 321,162          | 10,023,632            | 100% | 1,046,575       | 64,285                                     | -              | Note   |
| YONGHAN HOLDING (SAMOA) CO., LTD.             | YONGHAN PRECISION TECHNOLOGY CO., LTD.              | Vietnam     | Production and sales of various precision molds and plastic products, etc. | 693,657           | 693,657          | 22,989,000            | 100% | 946,384         | 68,486                                     | -              | Note   |
| TAIHAN HOLDING PHILIPPINES CO., LTD.          | TAIHANLAND (PHILIPPINES) INC.                       | Philippines | Holding the production base of Land and plant                              | 320,391           | 320,391          | -                     | 100% | 1,045,173       | 64,286                                     | -              | Note   |
| TAIHAN HOLDING PHILIPPINES CO., LTD.          | TAIHAN PRECISION TECHNOLOGY (PHILIPPINES) CO., INC. | Philippines | Production and sales of various precision molds and plastic products, etc. | 308,755           | 308,755          | -                     | 100% | 391,366         | 18,168                                     | -              | Note   |
|   |   |             |  | 319,567           | 319,567          | -                     | 100% | 551,890         | 57,164                                     | -              | Note   |

Note: As the gains or losses on investees of the subsidiaries directly invested by the Company have been recognized by each investor company, the information is not disclosed.

TaiHan Precision Technology Co., Limited and subsidiaries

Mainland China Investment Information - Basic Information

For the nine months ended September 30, 2025

Exhibit 8

Unit: NT\$1,000

(Unless otherwise specified)

| Name of Mainland<br>China investee<br>company      | Main Business Items   | Paid-in<br>capital | Investment<br>Method<br>(Note 1) | Accumulated<br>investment amount<br>remitted from<br>Taiwan in the<br>beginning of the<br>period |           |                                    | Amount of investments<br>remitted or recovered during<br>the period |      |           | Accumulated<br>investment amount<br>remitted from<br>Taiwan at the end<br>of the period |      |   | Shareholding<br>of our<br>Company's<br>direct or<br>indirect<br>investments |                               |                      | Investment<br>income (or loss)<br>recognized for the<br>period |                      |                               | Note |
|--|---|--------------------|----------------------------------|--|-----------|------------------------------------|---|------|-----------|---|------|---|---|-------------------------------|----------------------|--|----------------------|-------------------------------|------|
|  |   |                    |                                  | Remittance   | Retrieval | Taiwan at the end<br>of the period | Profit (loss) of<br>investees for the<br>period                     | 100% | \$ 10,196 | \$ 58,557   | \$ - | Investment<br>amount of<br>investments  | Investment<br>period  | Investment<br>income remitted | Investment<br>period | Investment<br>income remitted                                  | Investment<br>period | Investment<br>income remitted |      |
| TaiHan Mold<br>Products<br>(Dongguan) Co.,<br>Ltd. | Production and sales of<br>various precision molds<br>and plastic products,<br>etc. | \$ 531,740         | (2)                              | \$ 531,740   | \$ -      | \$ 531,740                         | \$ 10,196   | 100% | \$ 10,196 | \$ 58,557   | \$ - | Invested in<br>mainland China<br>companies<br>through TAIHAN<br>HOLDING<br>(SAMOA) CO.,<br>LTD. |   |                               |                      |  |                      |                               |      |

Note 1: Investment methods are divided into the following three categories, and the labeling of each category is sufficient.

- (1). Direct investment in mainland China
- (2). Reinvesting in Mainland China through a third-party company (please specify the third-party investment company)
- (3). Other methods

Note 2: The investment income or loss recognized in the current period is based on the financial statements audited by the Company's accountants.

Note 3: The calculation of the investment limit in Mainland China is based on each investment entity. According to the regulations of the Investment Commission of the Ministry of Economic Affairs, the maximum percentage of investment in Mainland China is limited to 60% of the net value of the company.

| Company Name | Accumulated<br>remittances from<br>Taiwan to China at the<br>end of the period |                                  | Investment quota in<br>mainland China |                      |
|--------------|--|----------------------------------|---------------------------------------|----------------------|
|              | Taiwan to China<br>Investment amount   | Amount of regional<br>investment | according to<br>MOEAIC                |                      |
|              |  |                                  | Approved by<br>MOEAIC                 | regulations (Note 3) |
| The Company  | \$ 531,740   | \$ 531,740                       | \$ 1,066,256                          |                      |