Highlight Tech Corp. and its Subsidiaries
Consolidated Financial Report and CPA's Review Report for the Six Months Ended Jun. 30, 2026 and 2025

(Stock Code: 6208)

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

Highlight Tech Corp. and its Subsidiaries

Consolidated Financial Report and CPA's Review Report for the Six Months Ended Jun. 30, 2026 and 2025

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CPA's Review Report

(2026)-Cai-Shen-Bao-Zi No. 26001183

To Highlight Tech Corp.,

Foreword

We have reviewed the accompanying consolidated balance sheets of Highlight Tech Corp. (the "Company") and its subsidiaries (collectively, the "Group") as of Jun. 30, 2026 and 2025, the related consolidated statements of comprehensive income for the three and six months then ended, and consolidated statements of changes in equity and cash flows for the six months then ended, and notes to the consolidated financial statement including a summary of significant accounting policies (collectively referred to as the consolidated financial statements). It is the management's responsibility to prepare financial statements that fairly present the Group's consolidated financial position in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Accounting Standard (IAS) 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission (FSC). Our responsibility is to draw conclusions on the consolidated financial statements based on our reviews and other independent CPAs' review reports.

Scope of the report

Except as stated in the "Basis for qualified conclusion" paragraph, we conducted the review in accordance with Standards on Review Engagements 2410 "Review of Financial Information". The procedures performed when we reviewed the consolidated financial statements included inquiries (mainly from personnel in charge of financial and accounting affairs), analytical procedures, and other review procedures. The scope of review work is obviously smaller than that of audit work, so we might not be able to detect all the material matters that could have been identified through audit work, hence we were unable to express an audit opinion.

Basis for qualified conclusion

As stated in Notes 4(3)B and Note 6(7) to the consolidated financial statements, the financial statements of some of the non-material subsidiaries included in the consolidated financial statements above in the same period have not been reviewed by us. Their total assets as of Jun. 30, 2026 and 2025, were NT$ 712,486 thousand and NT$ 499,238 thousand, accounting for 9.93% and 6.20% of the total consolidated assets, respectively; their total liabilities were NT$ 374,553 and NT$ 217,847 thousand, accounting for 9.60% and 5.10% of the total liabilities, respectively; for the three and six months ended Jun. 30, 2026 and 2025, its total comprehensive income amounted to NT$ (16,232) thousand, NT$ 25,159 thousand, NT$ (21,706) thousand and NT$ 49,999 thousand, accounting for (13.79%), (430.95%), (6.98%), and 64.50% of the total comprehensive income, respectively.

Qualified conclusion

According to our review results and other independent CPAs' review reports, except for the financial statements of the partial non-material subsidiaries described in "Basis for qualified conclusion" paragraph if reviewed by us may result in adjustment to the consolidated financial statements, we have not found any circumstances that cause us to believe that the foregoing consolidated financial statements have not been prepared in all material respects in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the IAS 34 "Interim Financial Reporting" as endorsed and issued into effect by the FSC, and as a result, are not a fair presentation of the Company and its subsidiaries' consolidated financial position as of Jun. 30, 2026 and 2025, consolidated financial performance for the three and six months ended Jun. 30, 2026 and 2025, and consolidated cash flows for the six months ended Jun. 30, 2026 and 2025.

Other matters - reference to reviews by other CPAs

As stated in Note 4(3)B. to the consolidated financial statements, the financial statements of certain non-significant subsidiaries and investees accounted for using the equity method included in the consolidated financial statements of the Company have not been reviewed by us but by other CPAs. Therefore, in the review report we issued on the consolidated financial statements, the amounts listed in the financial statements of said subsidiaries and investees accounted for using the equity method were based on the review reports by other CPAs. The total assets of the said subsidiaries and investees accounted for using the equity method as of Jun. 30, 2026 and 2025, were NT$ 480,321 thousand and NT$ 1,288,522 thousand, accounting for 6.69% and 15.99% of the total consolidated assets, respectively. The operating revenue for the three and six months ended Jun. 30, 2026 and 2025, was NT$ 0 thousand, NT$ 183,590 thousand, NT$ 0 thousand and NT$ 342,406 thousand, accounting for 0%, 20.43%, 0% and 19.66% of the total consolidated operating revenue, respectively.

PwC Taiwan
Wang, Ming-Yi   Lin, Yung-Chih

Financial Supervisory Commission R.O.C.
Approval Document No.: Jing-Guang-Zheng-Shen-Zi No. 1140351490
Jing-Guang-Zheng-Shen-Zi No. 1050029592

Aug. 4, 2026

Highlight Tech Corp. and its Subsidiaries
Consolidated Balance Sheet
Jun. 30, 2026, Dec. 31, 2025 and Jun. 30, 2025

Unit: NTD thousand

			Jun. 30, 2026		Dec. 31, 2025		Jun. 30, 2025	
	Assets	Notes	Amount	%	Amount	%	Amount	%
	Current assets							
1100	Cash and cash equivalents	6(1)	$ 629,653	9	$ 937,512	12	$ 1,226,536	15
1136	Financial assets at amortized cost - current	6(3) and 8	5,733	-	167,666	2	25,674	1
1140	Contract assets - current	6(20)	372,926	5	421,420	6	409,080	5
1150	Notes receivable, net	6(4)	11,533	-	8,898	-	20,481	-
1170	Accounts receivable, net	6(4) and 7	659,542	9	621,076	8	715,435	9
1200	Other receivables		3,133	-	4,210	-	3,702	-
1210	Other receivables - related parties	7	34,694	-	-	-	-	-
1220	Current income tax assets		6	-	323	-	419	-
130X	Inventories	6(5)	1,218,081	17	1,561,123	20	1,565,539	20
1410	Prepayments		107,763	2	83,431	1	101,117	1
1460	Net non-current assets held for sale	6(6) and 8	253,558	4	240,390	3	240,390	3
1470	Other current assets		4,476	-	5,742	-	7,656	-
11XX	**Total current assets**		3,301,098	46	4,051,791	52	4,316,029	54
	Non-current assets							
1517	Financial assets at FVTOCI - non-current	6(2)	5,985	-	6,007	-	6,007	-
1535	Financial assets at amortized cost - non-current	6(3)	1,700	-	17,886	-	8,186	-
1550	Investments accounted for using equity method	6(7)	729,389	10	216,971	3	211,006	3
1600	Property, plant and equipment	6(8) and 8	2,904,725	41	3,199,313	41	3,185,697	39
1755	Right-of-use assets	6(9)	72,254	1	90,595	1	107,105	1
1780	Intangible assets	6(10)	85,363	1	135,326	2	104,557	1
1840	Deferred tax assets		53,228	1	53,415	1	53,145	1
1900	Other non-current assets	6(11) and 8	20,682	-	38,242	-	65,079	1
15XX	**Total non-current assets**		3,873,326	54	3,757,755	48	3,740,782	46
1XXX	**Total assets**		$ 7,174,424	100	$ 7,809,546	100	$ 8,056,811	100

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Highlight Tech Corp. and its Subsidiaries
Consolidated Balance Sheet
Jun. 30, 2026, Dec. 31, 2025 and Jun. 30, 2025

Unit: NTD thousand

	Liabilities and equity	Notes	Jun. 30, 2026 Amount	%	Dec. 31, 2025 Amount	%	Jun. 30, 2025 Amount	%
	Current liabilities							
2100	Short-term borrowings	6(12)	$ 868,731	12	$ 752,380	10	$ 393,340	5
2130	Contract liabilities - current	6(20)	70,061	1	57,012	1	216,946	3
2150	Notes payable		-	-	10	-	-	-
2170	Accounts payable	7	521,325	7	432,729	6	507,281	6
2200	Other payables	6(13) and 7	436,103	6	343,556	4	550,930	7
2230	Current income tax liabilities		27,343	1	24,859	-	21,060	-
2250	Current provisions		23,947	-	31,491	-	19,443	-
2280	Lease liabilities - current		15,670	-	22,401	-	27,621	1
2320	Long-term liabilities due within one year or one operating cycle	6(14) and 8	921,811	13	822,152	11	869,707	11
2399	Other current liabilities - others		14,033	-	18,450	-	16,000	-
21XX	**Total current liabilities**		2,899,024	40	2,505,040	32	2,622,328	33
	Non-current liabilities							
2540	Long-term borrowings	6(14) and 8	940,039	13	1,257,540	16	1,574,820	19
2570	Deferred tax liabilities		13,425	-	16,494	-	8,086	-
2580	Lease liabilities - non-current		38,282	1	47,982	1	61,363	1
2600	Other non-current liabilities		12,498	-	14,703	-	4,640	-
25XX	**Total non-current liabilities**		1,004,244	14	1,336,719	17	1,648,909	20
2XXX	**Total liabilities**		3,903,268	54	3,841,759	49	4,271,237	53
	Equity							
	Equity attributable to owners of the parent company							
	Share capital	6(17)						
3110	Common stock		944,623	13	944,623	12	945,613	12
	Capital surplus	6(18)						
3200	Capital surplus		320,527	4	326,739	4	327,643	4
	Retained earnings	6(19)						
3310	Legal reserve		420,969	6	397,457	5	397,457	5
3320	Special reserve		64,768	1	64,768	1	64,768	1
3350	Undistributed earnings		1,481,331	21	1,398,418	18	1,295,019	16
	Other equity							
3400	Other equity		(7,202)	-	(29,961)	-	(73,785)	(1)
3500	Treasury shares	6(17)	-	-	-	-	(1,880)	-
31XX	**Total equity attributable to owners of the parent company**		3,225,016	45	3,102,044	40	2,954,835	37
36XX	**Non-controlling interests**	4(3)	46,140	1	865,743	11	830,739	10
3XXX	**Total equity**		3,271,156	46	3,967,787	51	3,785,574	47
	Significant Contingent Liabilities and Unrecognized Commitments	9						
	Material events after the balance sheet date	11						
3X2X	**Total liabilities and equity**		$ 7,174,424	100	$ 7,809,546	100	$ 8,056,811	100

The accompanying notes are part of the consolidated financial statements. Please refer to them together with the statements.

Chairman: Ma, Chien-Yung   Manager: Wu, Sheng Hsien   Accounting Manager: Huang, Hsiang-Chun

Highlight Tech Corp. and its Subsidiaries
Consolidated Statements of Comprehensive Income
For the six months ended Jun. 30, 2026 and 2025

Unit: NTD thousand (Except for earnings per share which is in NTD)

			For the three months ended Jun. 30				For the six months ended Jun. 30			
			2026		2025		2026		2025	
	Item	Notes	Amount	%	Amount	%	Amount	%	Amount	%
4000	Operating revenue	6(20) and 7	$ 1,010,969	100	$ 898,831	100	$ 1,763,796	100	$ 1,741,787	100
5000	Operating costs	6(5)(23) and 7	(730,242)	(72)	(603,081)	(67)	(1,230,171)	(69)	(1,144,944)	(66)
5900	Gross profit		280,727	28	295,750	33	533,625	31	596,843	34
	Operating expenses	6(23)								
6100	Selling and marketing expenses		(82,142)	(8)	(68,428)	(8)	(153,983)	(9)	(138,666)	(8)
6200	Administrative expenses		(83,333)	(8)	(88,838)	(10)	(169,571)	(10)	(179,155)	(10)
6300	Research and development expenses		(39,179)	(4)	(49,267)	(5)	(73,653)	(4)	(98,035)	(6)
6450	Expected credit impairment gain (loss)	12(2)	13,133	1	4,012	-	10,912	1	(1,720)	-
6000	Total operating expenses		(191,521)	(19)	(202,521)	(23)	(386,295)	(22)	(417,576)	(24)
6900	Net operating income		89,206	9	93,229	10	147,330	9	179,267	10
	Non-operating income and expenses									
7100	Interest income		1,614	-	4,003	1	2,364	-	6,131	-
7010	Other income	7	4,347	-	3,883	-	7,786	-	6,808	-
7020	Other gains or losses	6(21)	844	-	(24,016)	(3)	116,010	7	(18,665)	(1)
7050	Financial costs	6(22)	(12,986)	(1)	(13,221)	(1)	(26,371)	(2)	(26,809)	(1)
7060	Share of profit or loss on associates and joint ventures accounted for using equity method	6(7)	43,336	4	11,462	1	62,942	4	14,262	1
7000	Total non-operating income and expenses		37,155	3	(17,889)	(2)	162,731	9	(18,273)	(1)
7900	**Net income before tax**		126,361	12	75,340	8	310,061	18	160,994	9
7950	Income tax (expenses) benefits	6(25)	(14,546)	(1)	6,039	1	(22,047)	(1)	(8,117)	-
8200	**Net income**		$ 111,815	11	$ 81,379	9	$ 288,014	17	$ 152,877	9
	Other comprehensive income									
	Items that will not be reclassified to profit or loss									
8311	Re-measurement of the defined benefit plan		$ -	-	$ -	-	$ -	-	$ 135	-
8316	Unrealized valuation gains and losses on equity instrument investments at fair value through other comprehensive income		(22)	-	-	-	(22)	-	-	-
8310	Total of items that will not be reclassified to profit or loss		(22)	-	-	-	(22)	-	135	-
	Items that may be reclassified subsequently to profit or loss									
8361	Exchange differences on translating the financial statements of foreign operations		6,573	1	(102,369)	(12)	26,394	1	(88,788)	(5)
8370	Share of other comprehensive income of associates and joint ventures recognized using the equity method - items that may be reclassified subsequently to profit or loss	6(7)	810	-	(3,350)	-	2,603	-	(3,350)	(1)
8399	Income tax related to items that may be reclassified	6(25)	(1,473)	-	18,502	2	(5,802)	-	16,644	1
8360	Sum of items that may be reclassified subsequently to profit or loss		5,910	1	(87,217)	(10)	23,195	1	(75,494)	(5)
8300	**Other comprehensive income (net amount)**		$ 5,888	1	($ 87,217)	(10)	$ 23,173	1	($ 75,359)	(5)
8500	**Total comprehensive income**		$ 117,703	12	($ 5,838)	(1)	$ 311,187	18	$ 77,518	4
	Net income attributable to:									
8610	Owners of the parent company		$ 115,159	11	$ 72,914	8	$ 294,878	18	$ 131,720	8
8620	Non-controlling interests		(3,344)	-	8,465	1	(6,864)	(1)	21,157	1
	Net income		$ 111,815	11	$ 81,379	9	$ 288,014	17	$ 152,877	9
	Total comprehensive income attributable to:									
8710	Owners of the parent company		$ 121,047	12	($ 3,499)	(1)	$ 318,051	18	$ 65,205	3
8720	Non-controlling interests		(3,344)	-	(2,339)	-	(6,864)	-	12,313	1
	Total comprehensive income		$ 117,703	12	($ 5,838)	(1)	$ 311,187	18	$ 77,518	4
	Earnings per share - basic									
9750	Earnings per share - basic	6(26)	$ 1.22		$ 0.77		$ 3.12		$ 1.39	
	Earnings per share - diluted									
9850	Earnings per share - diluted	6(26)	$ 1.22		$ 0.77		$ 3.11		$ 1.38	

The accompanying notes are part of the consolidated financial statements. Please refer to them together with the statements.

Chairman: Ma, Chien-Yung   Manager: Wu, Sheng Hsien   Accounting Manager: Huang, Hsiang-Chun

Highlight Tech Corp. and its Subsidiaries
Consolidated Statements of Changes in Equity
For the six months ended Jun. 30, 2026 and 2025

Unit: NTD thousand

		Equity attributable to owners of the parent company												
				Retained earnings			Other equity							
	Notes	Common stock	Capital surplus	Legal reserve	Special reserve	Undistributed earnings	Exchange differences on translating the financial statements of foreign operations	Unrealized valuation gains and losses on financial assets at fair value through other comprehensive income	Re-measurement of the defined benefit plan	Unearned compensation	Treasury shares	Total	Non-controlling interests	Total equity
For the six months ended Jun. 30, 2025														
Balance at Jan. 1, 2025		$ 945,613	$ 410,684	$ 365,125	$ 64,768	$ 1,309,105	($ 12,786)	$ -	$ 5,574	($ 58)	$ -	$ 3,088,025	$ 846,171	$ 3,934,196
Net income		-	-	-	-	131,720	-	-	-	-	-	131,720	21,157	152,877
Other comprehensive income		-	-	-	-	-	(66,556)	-	41	-	-	(66,515)	(8,844)	(75,359)
Total comprehensive income		-	-	-	-	131,720	(66,556)	-	41	-	-	65,205	12,313	77,518
Earnings appropriation and allocation for 2024	6(19)													
Cash dividends		-	-	-	-	(113,474)	-	-	-	-	-	(113,474)	-	(113,474)
Legal reserve		-	-	32,332	-	(32,332)	-	-	-	-	-	-	-	-
Cash dividends paid out from capital surplus	6(19)	-	(75,649)	-	-	-	-	-	-	-	-	(75,649)	-	(75,649)
Cash dividends from subsidiaries		-	-	-	-	-	-	-	-	-	-	-	(53,854)	(53,854)
Cash contributions from non-controlling interests for subsidiary establishment and capital increase		-	-	-	-	-	-	-	-	-	-	-	7,500	7,500
Exercise of employee stock options of subsidiaries		-	-	-	-	-	-	-	-	-	-	-	28,728	28,728
Changes in ownership interests of subsidiaries		-	(7,392)	-	-	-	-	-	-	-	-	(7,392)	(10,119)	(17,511)
Repurchase treasury shares		-	-	-	-	-	-	-	-	-	(1,880)	(1,880)	-	(1,880)
Balance at Jun. 30, 2025		$ 945,613	$ 327,643	$ 397,457	$ 64,768	$ 1,295,019	($ 79,342)	$ -	$ 5,615	($ 58)	($ 1,880)	$ 2,954,835	$ 830,739	$ 3,785,574
For the six months ended Jun. 30, 2026														
Balance at Jan. 1, 2026		$ 944,623	$ 326,739	$ 397,457	$ 64,768	$ 1,398,418	($ 35,461)	$ -	$ 5,558	($ 58)	$ -	$ 3,102,044	$ 865,743	$ 3,967,787
Net income		-	-	-	-	294,878	-	-	-	-	-	294,878	(6,864)	288,014
Other comprehensive income		-	-	-	-	-	23,195	(22)	-	-	-	23,173	-	23,173
Total comprehensive income		-	-	-	-	294,878	23,195	(22)	-	-	-	318,051	(6,864)	311,187
Earnings appropriation and allocation for 2025	6(19)													
Cash dividends		-	-	-	-	(188,925)	-	-	-	-	-	(188,925)	(11,570)	(200,495)
Legal reserve		-	-	23,512	-	(23,512)	-	-	-	-	-	-	-	-
Loss of control over a subsidiary		-	(6,368)	-	-	472	-	-	(472)	58	-	(6,310)	(801,169)	(807,479)
Changes in net equity of associates accounted for using the equity method		-	156	-	-	-	-	-	-	-	-	156	-	156
Balance at Jun. 30, 2026		$ 944,623	$ 320,527	$ 420,969	$ 64,768	$ 1,481,331	($ 12,266)	($ 22)	$ 5,086	$ -	$ -	$ 3,225,016	$ 46,140	$ 3,271,156

The accompanying notes are part of the consolidated financial statements. Please refer to them together with the statements.

Chairman: Ma, Chien-Yung　　Manager: Wu, Sheng Hsien　　Accounting Manager: Huang, Hsiang-Chun

Highlight Tech Corp. and its Subsidiaries
Consolidated Statements of Cash Flows
For the six months ended Jun. 30, 2026 and 2025

Unit: NTD thousand

	Notes	For the six months ended Jun. 30 2026	2025
Cash flows from operating activities			
Net income before tax		$ 310,061	$ 160,994
Adjustments			
Income and expenses			
Depreciation expenses	6(23)	116,733	122,720
Amortization expenses	6(23)	7,207	8,689
Expected credit impairment losses (gains on reversal)	12(2)	(10,912)	1,720
Interest expense	6(22)	26,371	26,809
Gains from lease modification	6(9)	(38)	-
Share-based payment	6(16)	-	2,036
Interest income		(2,364)	(6,131)
Share of profit or loss on associates and joint ventures accounted for using equity method	6(7)	(62,942)	(14,262)
Gain on disposal of investments	6(21)	(118,126)	(4,291)
(Gain) loss on disposal of property, plant and equipment	6(21)	(101)	4
Changes in operating assets and liabilities			
Net changes in operating assets			
Contract assets - current		3,123	(5,992)
Notes receivable		(3,075)	17,380
Accounts receivable (including related parties)		(147,568)	90,827
Other receivables		362	604
Other receivables - related parties		(4,549)	-
Inventories		111,443	(245,952)
Prepayments		(70,383)	(16,086)
Other current assets		(4,400)	(5,983)
Net changes in operating liabilities			
Contract liabilities - current		22,419	27,217
Notes payable		(10)	-
Accounts payable (including related parties)		117,012	82,194
Other payables		(28,823)	(59,178)
Current provisions		(525)	763
Other current liabilities		(1,996)	5,047
Net defined benefit liabilities		-	(24)
Other non-current liabilities		(2,219)	255
Cash inflow from operations		256,700	189,360
Interest received		1,448	6,913
Interest paid		(26,006)	(28,276)
Dividend received		-	6,531
Income tax paid		(21,907)	(29,271)
Income tax refund		1,415	-
Net cash inflow from operating activities		211,650	145,257

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Highlight Tech Corp. and its Subsidiaries
Consolidated Statements of Cash Flows
For the six months ended Jun. 30, 2026 and 2025

Unit: NTD thousand

	Notes	For the six months ended Jun. 30 2026	2025
Cash flows from investing activities			
Acquisition of financial assets at amortized cost		($ 1,700)	($ 14,439)
Disposal of financial assets at amortized cost		3,008	18,265
Acquisition of property, plant and equipment	6(28)	(52,414)	(85,869)
Proceeds from disposal of property, plant and equipment		340	4
Acquisition of intangible assets	6(10)	(6,147)	(15,810)
Increase in refundable deposits		(2,223)	(2,401)
Decrease in refundable deposits		3,771	3,905
Increase in prepayment for land and equipment		(5,964)	(17,930)
Decrease in cash from loss of control over a subsidiary		(379,794)	-
Disposal of investments accounted for using the equity method		-	13,389
Return of share capital from capital reduction of investments accounted for using the equity method		15,128	-
Net cash outflow from investing activities		(425,995)	(100,886)
Cash flows from financing activities			
Increase in short-term borrowings		3,050,238	1,999,840
Decrease in short-term borrowings		(2,933,662)	(1,883,500)
Decrease in short-term notes payable		-	(40,000)
New long-term borrowings		200,000	475,150
Repayment of long-term borrowings		(416,179)	(534,158)
Repayment of lease liabilities	6(29)	(12,303)	(14,420)
Increase in guarantee deposits		416	-
Decrease in guarantee deposits		(435)	-
Non-controlling interests acquired		-	(67)
Cash contributions from non-controlling interests for subsidiary establishment and capital increase		-	7,500
Repurchase of treasury shares (including subsidiaries)		-	(21,360)
Exercise of employee stock options of subsidiaries		-	28,728
Net cash (outflow) inflow from financing activities		(111,925)	17,713
Effect of changes in exchange rates on cash and cash equivalents		18,411	(67,676)
Decrease in cash and cash equivalents during the period		(307,859)	(5,592)
Opening balance of cash and cash equivalents		937,512	1,232,128
Ending balance of cash and cash equivalents		$ 629,653	$ 1,226,536

The accompanying notes are part of the consolidated financial statements. Please refer to them together with the statements.

Chairman: Ma, Chien-Yung Manager: Wu, Sheng Hsien Accounting Manager: Huang, Hsiang-Chun

Highlight Tech Corp. and its Subsidiaries
Notes to Consolidated Financial Statements
Six Months Ended Jun. 30, 2026 and 2025
Unit: NTD thousand (unless otherwise specified)

1. Organization and Operations

Highlight Tech Corp. (the “Company”), which was incorporated in the Republic of China in April 1997, and its subsidiaries (collectively, the “Group”) mainly engage in the manufacturing of vacuum components for high-tech processes, the design and production of system modules, and the sales and maintenance of vacuum equipment.

Since December 2002, the Company’s stock has been listed on Taipei Exchange for trading.

2. Date and Procedures for Approval of the Financial Report

The consolidated financial statements were approved by the board of directors and authorized for issue on Aug. 4, 2026.

3. Application of Newly Issued and Amended Standards and Interpretations

(1) The effect of adopting new or amended IFRS Accounting Standards as endorsed and issued into effect by the Financial Supervisory Commission (FSC)

The table below summarizes the new, revised, and amended IFRS Accounting Standards endorsed by the FSC, applicable to 2026:

New/ Revised/ Amended Standards and Interpretations	Effective date announced by IASB
Amendments to IFRS 9 and IFRS 7 “Amendments to the Classification and Measurement of Financial Instruments”	Jan. 1, 2026
Amendments to IFRS 9 and IFRS 7 “Contracts Referencing Nature-dependent Electricity”	Jan. 1, 2026
IFRS 17 “Insurance Contracts”	Jan. 1, 2023
Amendments to IFRS 17 “Insurance Contracts”	Jan. 1, 2023
Amendments to IFRS 17 “Initial Application of IFRS 17 and IFRS 9 - Comparative Information”	Jan. 1, 2023
Annual Improvements to IFRS Accounting Standards - Volume 11	Jan. 1, 2026

As per the Group’s assessment, the above standards and interpretations have no material impact on the Group’s financial position and financial performance.

(2) The effect of not adopting new or amended IFRS Accounting Standards as endorsed by the FSC

The table below summarizes the new, revised, and amended IFRS Accounting Standards endorsed by the FSC, applicable to 2027:

New/ Revised/ Amended Standards and Interpretations	Effective date announced by IASB
IFRS 18 “Presentation and Disclosure in Financial Statements”	Jan. 1, 2027 (Note 1)
IFRS 19 “Subsidiaries without Public Accountability: Disclosures”	Jan. 1, 2027
Amendments to IAS 21 “Translation to a Hyperinflationary Presentation Currency”	Jan. 1, 2027
Amendments to IAS 28 “Fair Value Option for Investments in Associates and Joint Ventures”	Jan. 1, 2027 (Note 2)

Note 1: An enterprise shall apply International Financial Reporting Standard 18 (hereinafter referred to as "IFRS 18") for annual periods beginning on or after Jan. 1, 2028, with earlier application permitted.

Note 2: An enterprise shall apply it concurrently with IFRS 18.

As per the Group’s assessment, except for those mentioned below, the above standards and interpretations have no material impact on the Group’s financial position and financial performance. The relevant amounts impacted will be disclosed when the assessment is completed:

IFRS 18 “Presentation and Disclosure in Financial Statements”

IFRS 18 “Presentation and Disclosure in Financial Statements” has replaced IAS 1, updated the structure of the statements of comprehensive income, added disclosures on management-defined performance measures, and enhanced the principles of aggregation and disaggregation used in the main financial statements and notes.

(3) <u>The effect of IFRS Accounting Standards issued by IASB but not yet endorsed by the FSC</u>

The table below summarizes the new, revised, and amended IFRS Accounting Standards issued by IASB but not yet endorsed by the FSC:

New/ Revised/ Amended Standards and Interpretations	Effective date announced by IASB
Amendments to IFRS 10 and IAS 28 “Sale or Contribution of Assets between an Investor and its Associate or Joint Venture”	To be determined by IASB
IFRS 20 “Regulatory Assets and Regulatory Liabilities”	Jan. 1, 2029

As per the Group’s assessment, the above standards and interpretations have no material impact on the Group’s financial position and financial performance.

4. Summary of Significant Accounting Policies

Regarding significant accounting policies, the statement of compliance, basis of preparation, and basis of consolidation are described below. The remaining policies are consistent with Note 4 of the 2025 Consolidated Financial Statements. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) Statement of compliance

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

B. These consolidated financial statements are to be read in conjunction with the consolidated financial statements for the year ended Dec. 31, 2025.

(2) Basis of preparation

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

(A) Financial assets and liabilities at fair value through profit or loss (including derivatives).

(B) Financial assets at fair value through other comprehensive income.

B. The preparation of the financial statements in accordance with the International Financial Reporting Standards, International Accounting Standards, Interpretations, and Bulletins (hereinafter referred to as IFRSs) as recognized by the Financial Supervisory Commission (FSC), requires the use of some critical accounting estimates. In the process of applying the Group’s accounting policies, management also needed to exercise its judgment. For items requiring meticulous judgment or involving complexity, or involving critical assumptions and estimates in the financial statements, please refer to Note 5 for details.

(3) Basis of consolidation

A. The basis for preparation of consolidated financial statements are consistent with those of the year ended Dec. 31, 2025.

B. Subsidiaries included in the consolidated financial statements:

			Shareholding percentage			
Name of Investor	Name of subsidiary	Nature of business	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025	Notes
Highlight Tech Corp.	Finesse Technology Co., Ltd.	Electronic components, mechanical equipment maintenance and sales of related components	Note 1	30.17	29.90	Notes 2, 7 and 8
Highlight Tech Corp.	Highlight Tech Japan Co., Ltd.	Sales of electronic equipment, manufacturing of vacuum components, and sales and maintenance of vacuum equipment	100.00	100.00	100.00	-

Name of Investor	Name of subsidiary	Nature of business	Shareholding percentage Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025	Notes
Highlight Tech Corp.	TetraTrio Tech Co., Ltd.	Maintenance of mechanical equipment and electronic parts	75.00	75.00	75.00	Notes 3, 8 and 10
Highlight Tech Corp.	Highlight Tech US LLC	Sales of electronic equipment, manufacturing of vacuum components, and sales and maintenance of vacuum equipment	100.00	100.00	-	Note 4
Highlight Tech Corp.	Highlight Tech International Corp.	A holding company that invests in businesses in Mainland China	100.00	100.00	100.00	-
Highlight Tech International Corp.	Highlight Tech (Shanghai) Corp.	Sales of electronic equipment, manufacturing of vacuum components, and sales and maintenance of vacuum equipment	100.00	100.00	100.00	Note 11
Highlight Tech Corp.	Shanorm Tech Co., Ltd.	Maintenance of mechanical equipment and electronic parts and retail of mechanical appliances and electronic materials	100.00	100.00	100.00	Notes 8, 9
Highlight Tech Corp.	Schmidt Scientific Taiwan Ltd.	Sales of medical equipment, electronic components, optical instruments, and automatic solar combined tabbers and stringers	61.12	61.12	61.12	Notes 5, 8 and 9
Finesse Technology Co., Ltd.			15.18	15.18	15.18	
Highlight Tech Corp.	Litho Med Trading Co., Ltd.	Wholesale and retail of medical equipment and machinery	100.00	100.00	100.00	Notes 8, 9
Finesse Technology Co., Ltd.	Finesse Technology Co., Ltd.	Semiconductor key subsystem development, material sourcing, manufacturing, assembly, testing, sales, and repair and maintenance services.	Note 1	100.00	100.00	Notes 7, 8

Name of Investor	Name of subsidiary	Nature of business	Shareholding percentage Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025	Notes
Finesse Technology Co., Ltd.	Seiki Semiconductor Co., Ltd.	Production and sales of chip and wafer bonding equipment; production and sales of ion beam surface treatment equipment; wafer bonding services and foundry.	Note 1	52.78	-	Notes 6, 8
Finesse Technology Co., Ltd.	Finesse Technology (Shanghai) Co., Ltd.	Electronic components, mechanical and electrical equipment maintenance and sales.	Note 1	100.00	100.00	Notes 7, 8
Finesse Technology Co., Ltd.	Highlight Tech System International Limited	A holding company that invests in businesses in Mainland China	Note 1	100.00	100.00	Notes 7, 8
Highlight Tech System International Limited	Highlight Tech System (Shanghai) Corp.	Mechanical equipment manufacturing, electronic component design, manufacturing wholesale and retail.	Note 1	100.00	100.00	Notes 7, 8

Note 1: The Company is the single largest shareholder of Finesse Technology Co., Ltd., and both parties' number of some board directorships and key management are the same, the control is acquired, and Finesse Technology is listed as a subsidiary. Due to personnel changes in the Company's key management, and following a comprehensive reassessment of the key management and board directorships, it has been determined that control over Finesse Technology and its subsidiaries was lost effective from Jan. 1, 2026. For details regarding the fair value on the date control was lost and the gain arising from the relevant transactions, please refer to Note 6(7).

Note 2: In 2025, Finesse Technology Co., Ltd. repurchased treasury shares and employees exercised stock options, resulting in a decrease in the Company's shareholding ratio from 30.32% to 30.17%.

Note 3: In the first quarter of 2025, the Company established TetraTrio Tech Co., Ltd. as a subsidiary through a cash investment, acquiring a 75% equity interest.

Note 4: In the third quarter of 2025, the Company established Highlight Tech US LLC as a subsidiary through a cash investment, acquiring a 100% equity interest.

Note 5: In 2025, the Company acquired non-controlling interests in its subsidiary, Schmidt Scientific Taiwan Ltd., in cash, so its shareholding ratio increased from 60.96% to 61.12%. Please refer to Note 6(27) for details.

Note 6: In the fourth quarter of 2025, Finesse Technology Co., Ltd. established Seiki Semiconductor Co., Ltd. as a subsidiary through a cash investment, acquiring a 52.78% equity interest.

Note 7: The financial statements for the second quarter of 2025 were reviewed by the CPAs appointed by these companies.

Note 8: The financial statements for the years ended Dec. 31, 2025 were audited by the CPAs appointed by these companies.

Note 9: The financial statements of non-significant subsidiaries for the six months ended Jun. 30, 2026 and 2025, have not been reviewed by CPAs.

Note 10: The financial statements of non-significant subsidiaries for the six months ended Jun. 30, 2026, have not been reviewed by CPAs.

Note 11: On May 26, 2026, the Company's Board of Directors resolved to dispose of a 65% equity interest in Highlight Tech (Shanghai) Corp. Although a contract was signed with the buyer in Jul. 2026, the transaction conditions have not yet been satisfied and the settlement date remains undetermined. Control over the entity will cease upon completion of the share settlement.

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

D. Adjustment and treatment methods of subsidiaries' different accounting periods: None.

E. Major restrictions: None.

F. Subsidiaries with non-controlling interests that are material to the Group

The Group's total non-controlling interests as of Jun. 30, 2026, Dec. 31, 2025, and Jun. 30, 2025 were $46,140, $865,743, and $830,739, respectively. The information on the non-controlling interests that are material to the Group and its subsidiaries is as follows:

		Non-controlling interests					
		Jun. 30, 2026		Dec. 31, 2025		Jun. 30, 2025	
Name of subsidiary	Principal business premises	Amount	Shareholding (%)	Amount	Shareholding (%)	Amount	Shareholding (%)
Finesse Technology Co., Ltd.	Taiwan	Note	-	$ 813,451	69.83%	$ 793,841	70.10%

Note: Please refer to Note 6 (7) B. for details.

Aggregate financial information of subsidiaries:

Balance sheet

	Finesse Technology Co., Ltd. and its Subsidiaries	
	Dec. 31, 2025	Jun. 30, 2025
Current assets	$ 964,066	$ 1,037,384
Non-current assets	354,043	356,459
Current liabilities	(136,570)	(253,967)
Non-current liabilities	(16,844)	(18,138)
Total net assets	$ 1,164,695	$ 1,121,738

Statement of comprehensive income

	Finesse Technology Co., Ltd. and its Subsidiaries
	For the three months ended Jun. 30, 2025
Revenue	$ 183,410
Net income before tax	5,971
Income tax benefits	3,994
Net income	9,965
Other comprehensive income (net amount after tax)	(15,491)
Total comprehensive income	($ 5,526)
Total comprehensive income attributable to non-controlling interests	($ 3,842)
Payment of dividends to non-controlling interests	$ -

	Finesse Technology Co., Ltd. and its Subsidiaries
	For the six months ended Jun. 30, 2025
Revenue	$ 342,751
Net income before tax	25,303
Income tax benefits	1,034
Net income	26,337
Other comprehensive income (net amount after tax)	(12,705)
Total comprehensive income	$ 13,632
Total comprehensive income attributable to non-controlling interests	$ 9,507
Payment of dividends to non-controlling interests	$ -

Statement of cash flows

	Finesse Technology Co., Ltd. and its Subsidiaries
	For the six months ended Jun. 30, 2025
Net cash inflow from operating activities	$ 49,468
Net cash outflow from investing activities	(26,718)
Net cash outflow from financing activities	(71,780)
Effect of changes in exchange rates on cash and cash equivalents	(2,823)
Decrease in cash and cash equivalents during the period	(51,853)
Opening balance of cash and cash equivalents	548,412
Ending balance of cash and cash equivalents	$ 496,559

(4) Income tax

As for the income tax expense for the interim period, the estimated annual average effective tax rate was adopted to calculate the pre-tax net income or loss for the interim period, and relevant information was disclosed in alignment with the aforementioned policies.

5. Critical Accounting Judgments and Key Sources of Estimation and Uncertainty

No significant changes occurred during this period. Please refer to Note 5 of the 2025 Consolidated Financial Statements.

6. Summary of Significant Accounting Titles

(1) Cash and cash equivalents

	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Cash on hand and petty cash	$ 941	$ 930	$ 727
Check deposits and demand deposits	617,112	779,424	1,064,089
Time deposits	11,600	157,158	161,720
	$ 629,653	$ 937,512	$ 1,226,536

A. The financial institutions the Group works with have great credit ratings. The Group also works with various financial institutions at the same time to diversify credit risks. Therefore, the probability of default is expected to be low.

B. The Group did not pledge cash or cash equivalents.

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

Item	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Non-current items:			
Equity instruments			
Non-TWSE/TPEx listed stocks and stocks not listed on the emerging stock market	$ 5,985	$ 6,007	$ 6,007

Details of financial assets at fair value through other comprehensive income recognized in other comprehensive income are as follows:

	For the three months ended Jun. 30	
	2026	2025
Equity instruments at fair value through other comprehensive income		
Changes in fair value recognized in other comprehensive income		
Those still held at the end of the current period	($ 22)	$ -
Those derecognized during the current period	-	-
	($ 22)	$ -

	For the six months ended Jun. 30	
	2026	2025
Equity instruments at fair value through other comprehensive income		
Changes in fair value recognized in other comprehensive income		
Those still held at the end of the current period	($ 22)	$ -
Those derecognized during the current period	-	-
	($ 22)	$ -

(3) Financial assets at amortized cost

Item	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Current items:			
Time deposits with original maturity date of more than 3 months	$ 5,733	$ 167,666	$ 25,674
Non-current items:			
Time deposits with original maturity date of more than 1 year	$ 1,700	$ 17,886	$ 8,186

A. With the collateral or other credit enhancements held aside, the maximum amounts of the exposures to the credit risk arising from the Group's financial assets at amortized cost as of Jun. 30, 2026, Dec. 31, 2025, and Jun. 30, 2025 were equivalent to their carrying amounts, respectively.

B. Please refer to Note 8 for information on how the Group pledged financial assets at amortized cost as collateral.

C. Please refer to Note 12(2) for information on the credit risk of financial assets at amortized cost. The trading counterparties of the Group's certificates of deposit are all financial institutions with great credit quality, and the probability of default is expected to be low.

(4) Notes and accounts receivable

	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Notes receivable	$ 11,533	$ 8,898	$ 20,481
Accounts receivable	$ 687,562	$ 659,947	$ 742,269
Less: Allowance for uncollectible amounts	(28,020)	(38,871)	(26,834)
	$ 659,542	$ 621,076	$ 715,435

A. Please refer to Note 12(2) for information on an aging analysis of accounts and notes receivable.

B. The balances of accounts and notes receivable as of Jun. 30, 2026, Dec. 31, 2025, and Jun. 30, 2025 were all from contracts with customers. In addition, the balance of receivables from the contracts with customers as of Jan. 1, 2025 was $870,958.

C. With the collateral or other credit enhancements held aside, the maximum amounts of the exposures to the credit risk arising from the Group's notes and accounts receivable as of Jun. 30, 2026, Dec. 31, 2025, and Jun. 30, 2025 were equivalent to their carrying amounts, respectively.

(5) Inventories

	Jun. 30, 2026		
	Costs	Allowance for valuation losses	Carrying Amount
Raw materials	$ 437,403	($ 48,717)	$ 388,686
Work in progress	278,000	(9,203)	268,797
Finished goods	401,096	(30,348)	370,748
Merchandise	220,824	(30,974)	189,850
	$ 1,337,323	($ 119,242)	$ 1,218,081

	Dec. 31, 2025		
	Costs	Allowance for valuation losses	Carrying Amount
Raw materials	$ 511,230	($ 58,743)	$ 452,487
Work in progress	401,924	(21,952)	379,972
Finished goods	451,825	(30,411)	421,414
Merchandise	321,421	(14,171)	307,250
	$ 1,686,400	($ 125,277)	$ 1,561,123

	Jun. 30, 2025		
	Costs	Allowance for valuation losses	Carrying Amount
Raw materials	$ 583,284	($ 55,221)	$ 528,063
Work in progress	460,970	(16,100)	444,870
Finished goods	442,423	(34,886)	407,537
Merchandise	197,736	(12,667)	185,069
	$ 1,684,413	($ 118,874)	$ 1,565,539

The inventory costs recognized by the Group in expenses for this period:

	For the three months ended Jun. 30	
	2026	2025
Cost of inventory sold	$ 699,687	$ 597,941
Inventory valuation losses (reversal of write-down of inventories)	29,355	(3,794)
Others	1,200	8,934
	$ 730,242	$ 603,081

	For the six months ended Jun. 30	
	2026	2025
Cost of inventory sold	$ 1,190,051	$ 1,135,681
Inventory valuation losses (reversal of write-down of inventories)	35,743	(895)
Others	4,377	10,158
	$ 1,230,171	$ 1,144,944

The Group recognized a reversal of inventory write-downs upon the sale of inventories that had previously been written down.

(6) Non-current assets held for sale

On May 8, 2025, the board of directors resolved to dispose of a portion of the land the Company holds under Land Parcel No. 3, Xinjing Section, Xinshi District, Tainan City, and Land Parcel No. 6, Shanjing Section, Shanhua District, Tainan City, in order to activate assets and increase the efficiency of capital utilization. Non-current assets held for sale amounted to $253,558 as of Jun. 30, 2026.

A. Non-current assets held for sale:

	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Land	$ 253,558	$ 240,390	$ 240,390

B. After assessment, the carrying amount of the non-current assets held for sale was lower than their fair value less costs to sell. As a result, no impairment was recognized.

(7) Investments accounted for using equity method

	2026	2025
Jan. 1	$ 216,971	$ 215,723
Disposal of investments accounted for using the equity method	-	(9,098)
Return of share capital from capital reduction of investees accounted for using the equity method	(15,284)	-
Loss of control over a subsidiary	492,146	-
Share of investment income and loss using the equity method	62,942	14,262
Issue of cash dividends	(30,145)	(6,531)
Changes in capital surplus	156	-
Changes in other equity interests	2,603	(3,350)
Jun. 30	$ 729,389	$ 211,006

	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Associate:			
Htc & Solar Tech Service Limited	$ 249,068	$ 216,971	$ 211,006
Finesse Technology Co., Ltd.	480,321	-	-
	$ 729,389	$ 216,971	$ 211,006

A. Due to personnel changes in the Company's key management, and following a comprehensive reassessment of the key management and board directorships, it has been determined that control over Finesse Technology and its subsidiaries was lost effective from Jan. 1, 2026. The investment accounted for using the equity method was remeasured at fair value on the date control was lost, and a gain on disposal of investment of $118,126 was recognized.

The Company holds 30.17% of the voting shares of Finesse Technology and is its largest shareholder. However, the Company does not have the practical ability to direct the relevant activities; therefore, the Company does not have control over Finesse Technology.

The assets and liabilities derecognized from the consolidated financial statements due to the loss of control are as follows:

	Jan. 1, 2026
Current assets	
Cash and cash equivalents	$ 379,794
Financial assets at amortized cost - current	159,000
Contract assets - current	45,371
Notes receivable, net	1,070
Accounts receivable, net	119,304
Other receivables	1,630
Current income tax assets	4
Inventories	235,603
Prepayments	20,498
Total current assets	$ 962,274
Non-current assets	
Financial assets at amortized cost - non-current	$ 17,886
Property, plant and equipment	275,262
Right-of-use assets	10,329
Intangible assets	12,879
Deferred tax assets	6,825
Other non-current assets	5,220
Total non-current assets	328,401
Total assets	$ 1,290,675

	Jan. 1, 2026
Current liabilities	
Contract liabilities - current	$ 9,370
Accounts payable	30,127
Other payables	75,765
Current income tax liabilities	5,872
Current provisions	6,829
Lease liabilities - current	4,015
Other current liabilities	406
Total current liabilities	$ 132,384
Non-current liabilities	
Deferred tax liabilities	$ 8,396
Lease liabilities - non-current	3,828
Other non-current liabilities	194
Total non-current liabilities	$ 12,418
Total liabilities	$ 144,802

B. The basic information of the Group’s significant associates is as follows:

Company Name	Principal business premises	Shareholding ratio	Nature of relationship	Measurement method
		Jun. 30, 2026		
Finesse Technology Co., Ltd.	Taiwan	30.17%	Associate	Equity method

C. The summarized financial information of the Group's significant associates is as follows:

Balance sheet

	Finesse Technology Co., Ltd.
	Jun. 30, 2026
Current assets	$ 823,061
Non-current assets	488,921
Current liabilities	(131,732)
Non-current liabilities	(11,857)
Total net assets	$ 1,168,393
Share of net assets of associates	352,504
Goodwill	142,939
Effect of capital reduction	(15,122)
Book value of associates	$ 480,321

Statement of comprehensive income

		Finesse Technology Co., Ltd. For the three months ended Jun. 30, 2026
Revenue	$	170,153
Net income of the current period from continuing operations		41,955
Other comprehensive income (net amount after tax)		1,329
Total comprehensive income	$	43,284
Dividends received from associates	$	-

		Finesse Technology Co., Ltd. For the six months ended Jun. 30, 2026
Revenue	$	320,598
Net income of the current period from continuing operations		65,684
Other comprehensive income (net amount after tax)		5,663
Total comprehensive income	$	71,347
Dividends received from associates	$	-

D. The Group's significant associate, Finesse Technology Co., Ltd., has publicly quoted market prices, and its fair value as of Jun. 30, 2026, was $540,443.

E. Htc & Solar Tech Service Limited is not significant to the Group.

F. In 2025, the Company disposed of 516,500 shares of Htc & Solar Tech Service Limited for a price of $13,389 and recognized a gain on the disposal of investments of $4,291 (listed under other gains or losses).

G. Finesse Technology Co., Ltd. conducted a cash capital reduction in May 2026 at a reduction ratio of 15%, and returned investment capital totaling $15,284.

H. The financial statements of Finesse Technology Co., Ltd. for the second quarter of 2026 were reviewed by the CPAs appointed by the company.

(8) Property, plant and equipment

	2026								
	Land	Buildings, and structures	Machinery and equipment	Transportation equipment	Office equipment	Leasehold improvements	Others	Construction in progress and equipment to be inspected	Total
Jan. 1									
Costs	$ 928,953	$ 2,309,671	$ 850,819	$ 9,958	$ 49,426	$ 70,203	$ 389,550	$ 1,484	$ 4,610,064
Accumulated depreciation	-	(726,590)	(459,316)	(5,100)	(34,958)	(13,515)	(171,272)	-	(1,410,751)
	$ 928,953	$ 1,583,081	$ 391,503	$ 4,858	$ 14,468	$ 56,688	$ 218,278	$ 1,484	$ 3,199,313
Jan. 1	$ 928,953	$ 1,583,081	$ 391,503	$ 4,858	$ 14,468	$ 56,688	$ 218,278	$ 1,484	$ 3,199,313
Loss of control over a subsidiary	(166,544)	(76,120)	(25,857)	(320)	(449)	(1,492)	(4,480)	-	(275,262)
Additions	-	3,076	23,629	-	408	-	20,474	2,404	49,991
Disposal	-	-	(239)	-	-	-	-	-	(239)
Transfer	(13,168)	1,284	41,902	-	-	-	2,793	(1,466)	31,345
Depreciation expenses	-	(42,120)	(36,316)	(702)	(1,643)	(1,692)	(22,148)	-	(104,621)
Net exchange difference	-	2,567	393	91	167	(1,049)	2,025	4	4,198
Jun. 30	$ 749,241	$ 1,471,768	$ 395,015	$ 3,927	$ 12,951	$ 52,455	$ 216,942	$ 2,426	$ 2,904,725
Jun. 30									
Costs	$ 749,241	$ 2,238,628	$ 854,140	$ 8,863	$ 47,780	$ 59,493	$ 393,607	$ 2,426	$ 4,354,178
Accumulated depreciation	-	(766,860)	(459,125)	(4,936)	(34,829)	(7,038)	(176,665)	-	(1,449,453)
	$ 749,241	$ 1,471,768	$ 395,015	$ 3,927	$ 12,951	$ 52,455	$ 216,942	$ 2,426	$ 2,904,725

	2025								
	Land	Buildings, and structures	Machinery and equipment	Transportation equipment	Office equipment	Leasehold improvements	Others	Construction in progress and equipment to be inspected	Total
Jan. 1									
Costs	$1,169,343	$ 2,270,620	$ 812,019	$ 6,732	$ 49,824	$ 18,184	$ 335,633	$ 83,316	$ 4,745,671
Accumulated depreciation	-	(649,973)	(438,853)	(4,032)	(33,469)	(10,852)	(132,099)	-	(1,269,278)
	$1,169,343	$ 1,620,647	$ 373,166	$ 2,700	$ 16,355	$ 7,332	$ 203,534	$ 83,316	$ 3,476,393
Jan. 1	$1,169,343	$ 1,620,647	$ 373,166	$ 2,700	$ 16,355	$ 7,332	$ 203,534	$ 83,316	$ 3,476,393
Additions	-	8,211	26,723	210	794	339	12,595	1,865	50,737
Disposal	-	-	(8)	-	-	-	-	-	(8)
Transfer	(240,390)	30,491	12,403	-	-	903	13,137	(31,736)	(215,192)
Depreciation expenses	-	(42,276)	(41,888)	(496)	(2,086)	(824)	(21,424)	-	(108,994)
Net exchange difference	-	(7,759)	(2,033)	(240)	(519)	-	(4,990)	(1,698)	(17,239)
Jun. 30	$ 928,953	$ 1,609,314	$ 368,363	$ 2,174	$ 14,544	$ 7,750	$ 202,852	$ 51,747	$ 3,185,697
Jun. 30									
Costs	$ 928,953	$ 2,254,811	$ 799,864	$ 6,275	$ 48,830	$ 19,427	$ 349,477	$ 51,747	$ 4,459,384
Accumulated depreciation	-	(645,497)	(431,501)	(4,101)	(34,286)	(11,677)	(146,625)	-	(1,273,687)
	$ 928,953	$ 1,609,314	$ 368,363	$ 2,174	$ 14,544	$ 7,750	$ 202,852	$ 51,747	$ 3,185,697

A. Please refer to Note 8 for information on property, plant and equipment pledged as collateral.

B. The Group's transfer of property, plant and equipment for the six months ended Jun. 30, 2026, and 2025, originated from inventories, non-current assets held for sale, and prepayments for equipment (listed under other non-current assets).

(9) Lease transactions - lessee

A. The assets leased by the Group included land, buildings, and company cars over lease terms of usually one to ten years. Each lease contract is negotiated individually and contains various terms and conditions, and no other restrictions are imposed except that the assets leased may not be used as collateral for loans.

B. The information on the carrying amounts of the right-of-use assets and the depreciation expenses recognized is as follows:

	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
	Carrying amount	Carrying amount	Carrying amount
Land	$ 20,708	$ 21,508	$ 20,717
Buildings	35,154	41,013	53,179
Transportation equipment (company cars)	15,409	26,972	31,987
Other equipment	983	1,102	1,222
	$ 72,254	$ 90,595	$ 107,105

	For the three months ended Jun. 30	
	2026	2025
	Depreciation expenses	Depreciation expenses
Land	$ 404	$ 412
Buildings	2,675	911
Transportation equipment (company cars)	2,670	4,220
Other equipment	61	60
	$ 5,810	$ 5,603

	For the six months ended Jun. 30	
	2026	2025
	Depreciation expenses	Depreciation expenses
Land	$ 808	$ 834
Buildings	5,406	4,464
Transportation equipment (company cars)	5,778	8,308
Other equipment	120	120
	$ 12,112	$ 13,726

C. The additions of the Group’s right-of-use assets during the six months ended Jun. 30, 2026 and 2025 were $5,170 and $20,588, respectively.

D. The information on the net income or loss items related to lease contracts is as follows:

	For the three months ended Jun. 30	
	2026	2025
Items affecting current net income or loss		
Interest expense on lease liability	$ 245	$ 442
Expenses related to short-term lease contracts	756	758
Expenses related to leasing of low-value assets	412	528
Gains from lease modification	6	-

	For the six months ended Jun. 30	
	2026	2025
Items affecting current net income or loss		
Interest expense on lease liability	$ 506	$ 882
Expenses related to short-term lease contracts	1,923	1,460
Expenses related to leasing of low-value assets	979	989
Gains from lease modification	38	-

E. The Group's total cash outflows from leases during the six months ended Jun. 30, 2026 and 2025 were $15,205 and $16,869, respectively.

(10) Intangible assets

	2026				
	Goodwill	Customer relations	Computer software	Professional technologies	Total
Jan. 1					
Costs	$ 51,471	$ 56,047	$ 132,093	$ 7,500	$ 247,111
Accumulated amortization	-	(51,911)	(52,374)	(7,500)	(111,785)
	$ 51,471	$ 4,136	$ 79,719	$ -	$ 135,326
Jan. 1	$ 51,471	$ 4,136	$ 79,719	$ -	$ 135,326
Loss of control over a subsidiary	(36,738)	-	(12,879)	-	(49,617)
Additions	-	-	6,147	-	6,147
Amortization expenses	-	(517)	(6,690)	-	(7,207)
Net exchange difference	-	-	714	-	714
Jun. 30	$ 14,733	$ 3,619	$ 67,011	$ -	$ 85,363
Jun. 30					
Costs	$ 14,733	$ 10,339	$ 103,863	$ -	$ 128,935
Accumulated amortization	-	(6,720)	(36,852)	-	(43,572)
	$ 14,733	$ 3,619	$ 67,011	$ -	$ 85,363

	2025				
	Goodwill	Customer relations	Computer software	Professional technologies	Total
Jan. 1					
Costs	$ 51,471	$ 56,047	$ 82,250	$ 7,500	$ 197,268
Accumulated amortization	-	(50,877)	(41,402)	(7,254)	(99,533)
	$ 51,471	$ 5,170	$ 40,848	$ 246	$ 97,735
Jan. 1	$ 51,471	$ 5,170	$ 40,848	$ 246	$ 97,735
Additions	-	-	15,810	-	15,810
Amortization expenses	-	(517)	(7,979)	(193)	(8,689)
Net exchange difference	-	-	(299)	-	(299)
Jun. 30	$ 51,471	$ 4,653	$ 48,380	$ 53	$ 104,557
Jun. 30					
Costs	$ 51,471	$ 56,047	$ 90,996	$ 7,500	$ 206,014
Accumulated amortization	-	(51,394)	(42,616)	(7,447)	(101,457)
	$ 51,471	$ 4,653	$ 48,380	$ 53	$ 104,557

A. The details of amortization of intangible assets are as follows:

	For the three months ended Jun. 30	
	2026	2025
Operating costs	$ 776	$ 1,190
Selling and marketing expenses	355	382
Administrative expenses	1,320	980
Research and development expenses	1,190	1,683
	$ 3,641	$ 4,235

	For the six months ended Jun. 30	
	2026	2025
Operating costs	$ 1,540	$ 2,488
Selling and marketing expenses	709	764
Administrative expenses	2,583	1,941
Research and development expenses	2,375	3,496
	$ 7,207	$ 8,689

B. The goodwill generated by the Group's acquisition of Finesse Technology Co., Ltd. came from the benefits brought by the expected benefits of the business integration and growth of mechanical equipment maintenance.

C. The goodwill generated by the Group's acquisition of Shanorm Tech Co., Ltd. came from the expected benefits of the business integration and growth of vacuum pump maintenance as well as sales of used machines and spare parts.

D. The Group did not recognize any impairment loss of goodwill for the six months ended Jun. 30, 2026 and 2025.

E. Goodwill allocated to the Group's cash-generating units identified by operating segments:

	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Finesse Technology Co., Ltd.	$ -	$ 36,738	$ 36,738
Shanorm Tech Co., Ltd.	14,733	14,733	14,733
	$ 14,733	$ 51,471	$ 51,471

F. The Group's goodwill arising from mergers and acquisitions primarily reflects the expected benefits from revenue growth in the regions where the acquired companies operate and from their product and customer relationships. In accordance with IAS 36, goodwill acquired in mergers and acquisitions must be tested for impairment at least annually. The impairment test for goodwill involves allocating the goodwill to the cash-generating units expected to benefit from the mergers and acquisitions, each of which is a cash-generating unit capable of generating independent cash flows.

The recoverable amount for Finesse Technology Co., Ltd. is determined using fair value less costs to sell (since the closing price is from a centralized trading market, it is classified as Level 1 fair value); for Shanorm Tech Co., Ltd., the need for impairment is assessed based on value in use. The key assumptions used to calculate value in use are as follows:

	Shanorm Tech Co., Ltd.
	Dec. 31, 2025
Gross profit margin	15.00%
Revenue growth rate	0.81%
Discount rate	6.85%

(11) Other non-current assets

	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Prepayment for land and equipment	$ 8,401	$ 23,102	$ 50,028
Refundable deposits	12,041	14,280	14,717
Others	240	860	334
	$ 20,682	$ 38,242	$ 65,079

(12) Short-term borrowings

Category of borrowings	Jun. 30, 2026	Interest rate range	Collateral
Bank borrowings			
Secured borrowings	$ 240,000	1.85%～1.902%	Land and buildings
Credit borrowings	628,731	0.8901%～2.51664%	-
	$ 868,731		

Category of borrowings	Dec. 31, 2025	Interest rate range	Collateral
Bank borrowings			
Secured borrowings	$ 250,000	1.901%	Land and buildings
Credit borrowings	502,380	1.85%～2.39%	-
	$ 752,380		

Category of borrowings	Jun. 30, 2025	Interest rate range	Collateral
Bank borrowings			
Credit borrowings	$ 393,340	1.9%～2.455%	-

(13) Other payables

	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Salaries and bonuses payable	$ 81,435	$ 146,178	$ 97,655
Remuneration payable to directors, supervisors and employees	62,148	49,603	87,703
Equipment payable	6,457	8,880	17,920
Travel allowances payable to employees	10,299	7,594	11,399
Unused annual leave payable	9,504	14,656	14,140
Labor and health insurance expenses payable	9,314	9,521	6,056
Utility bill payable	4,304	5,542	5,714
Pension payable	4,502	6,189	4,438
Dividends payable and distribution of capital surplus	200,495	-	242,977
Others	47,645	95,393	62,928
	$ 436,103	$ 343,556	$ 550,930

(14) Long-term borrowings

Category of borrowings	Borrowing period and repayment method	Interest rate range	Collateral	Jun. 30, 2026
Long-term bank borrowings				
Secured borrowings	From Feb. 26, 2020 through Feb. 26, 2040, and interest will be paid monthly.	1.375%～2.075%	Land and buildings	$ 1,090,582
Credit borrowings	From Nov. 1, 2023 through Jul. 19, 2029, and interest will be paid monthly.	1.72%～2.67518%	-	771,268
				1,861,850
Less: Long-term borrowings due within one year or one operating cycle				(921,811)
				$ 940,039

Category of borrowings	Borrowing period and repayment method	Interest rate range	Collateral	Dec. 31, 2025
Long-term bank borrowings				
Secured borrowings	From Feb. 26, 2020 through Feb. 26, 2040, and interest will be paid monthly.	1.375%～2.075%	Land and buildings	$ 1,338,825
Credit borrowings	From Nov. 1, 2023 through Jul. 19, 2029, and interest will be paid monthly.	1.72%～2.32%	-	740,867
				2,079,692
Less: Long-term borrowings due within one year or one operating cycle				(822,152)
				$ 1,257,540

Category of borrowings	Borrowing period and repayment method	Interest rate range	Collateral	Jun. 30, 2025
Long-term bank borrowings				
Secured borrowings	From Feb. 26, 2020 through Feb. 26, 2040, and interest will be paid monthly.	1.375%～2.075%	Land and buildings	$ 1,587,045
Credit borrowings	From Nov. 1, 2023 through Jul. 19, 2029, and interest will be paid monthly.	1.72%～2.22%	-	857,482
				2,444,527
Less: Long-term borrowings due within one year or one operating cycle				(869,707)
				$ 1,574,820

Please refer to Note 8 for information on collateral for long-term borrowings.

(15) Pension

A. Defined benefit plans

(A) The Company and domestic subsidiaries established the defined benefit pension regulations in accordance with the Labor Standards Act, which were applicable to all formal employees who were employed prior to the enforcement of the Labor Pension Act on Jul. 1, 2005 and to the formal employees who still chose the old pension scheme under the Labor Standards Act after the Labor Pension Act took effect. Pension is paid to employees who have met the retirement criteria based on the number of years of service and the average monthly salary of the last six months prior to retirement. Two units are granted for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. The Company makes a contribution, equal to 2% of the total salaries per month, to a pension fund and deposits it in the account in the name of the Labor Pension Funds Supervisory Committee with the Bank of Taiwan. In addition, the Company assesses the balance of the aforementioned labor pension reserve account at the end of each year. If the account balance is insufficient to pay the pension calculated in the aforementioned method to the employees expected to qualify for retirement in the following year, the Company will make a contribution to make up for the difference by the end of March of the following year.

(B) The Group's pension costs under the above pension plan for the three and six months ended Jun. 30, 2026 and 2025 were $0, $0, $0, and $1, respectively.

(C) The Group settled the labor pension reserve account in 2025.

B. Defined contribution plans

(A) Effective on Jul. 1, 2005, the Company and its domestic subsidiaries have established a defined contribution pension plan under the Labor Pension Act, covering all employees of R.O.C. nationality. Under the Labor Pension Act, the Company and its domestic subsidiaries make a monthly contribution, equal to 6% of the employees' monthly salaries to their individual pension accounts with the Bureau of Labor Insurance. Employee pensions are paid monthly or in lump sum based on the amounts in their individual pension accounts and the benefits accumulated.

(B) The Group's pension costs under the above pension plan for the three and six months ended Jun. 30, 2026 and 2025 were $8,767, $10,159, $17,705, and $20,735, respectively.

(16) Share-based payment

Finesse Technology Co., Ltd.

A. The share-based payment agreement for the six months ended Jun. 30, 2025 is as follows:

Type of agreement	Grant date	Quantity granted	Vesting conditions
Employee stock option plan	Apr. 3, 2023	2,000	2-3 years of service

B. An employee stock option plan with 2,000 units was issued on Apr. 3, 2023:

	For the six months ended Jun. 30, 2025	
	Number of stock options	Weighted average strike price (NTD)
Stock options outstanding at the beginning of the period	2,000	$ 45.00
Stock options exercised in this period	(792)	36.25
Stock options outstanding at the end of the period	1,208	36.25
Exercisable stock options at the end of the period	-	-

C. As for the above share-based payment - employee stock options, the Black-Scholes model was adopted to estimate the fair value of the stock options. The relevant information is as follows:

Type of agreement	Grant date	Stock price (Note)	Strike price	Expected volatility	Expected duration	Expected dividends	Risk-free rate	Fair value per unit
Employee stock option plan	Apr. 3, 2023	-	45.00	40.92%~ 41.94%	3 - 3.5 years	-	1.0626%~ 1.0839%	42.60

Note: Finesse Technology Co., Ltd. undertook a public offering on Sept. 22, 2023.

D. The expenses incurred for share-based payment are as follows:

	For the six months ended Jun. 30, 2025
Employee stock options	$ 2,036

(17) Share capital

A. As of Jun. 30, 2026, the Group's authorized capital was $2,500 thousand and paid-in capital was $944,623, totaling 94,462,343 shares, at a par value of $10 per share. The Company has received all the capital payments for the shares issued.

The number of outstanding shares of the Company's common stock at the beginning and end of the period is adjusted as follows:

	2026	2025
Jan. 1 (same as Jun. 30)	94,462,343	94,561,343

B. Treasury shares

(A) In order to protect the Company's credit and shareholders' equity, the Company repurchased 99,000 treasury shares for a total of $4,341 during 2025 and completed the registration change to cancel the shares in the third quarter of 2025.

(B) According to the Securities and Exchange Act, the number of shares repurchased by a company may not exceed ten percent of the total number of issued shares of the company. The total amount of the shares repurchased may not exceed the amount of the retained earnings plus premium on capital stock plus realized capital surplus.

(C) According to the Securities and Exchange Act, the treasury shares held by the Company may not be pledged and no shareholders' rights may be exercised before the transfer is completed.

(D) According to the Securities and Exchange Act, shares repurchased to protect the company's credit and shareholders' equity shall be registered for cancellation within six months from the date of their repurchase.

(18) Capital surplus

According to the Company Act, the capital surplus, including the income derived from issuing shares in excess of par and endowments, in addition to being used to offset a deficit, where the Company has no cumulative deficit, may be used to issue new shares or pay out cash in proportion to the shareholders' shareholdings. In addition, as per the Securities and Exchange Act, where the capital surplus above is used for capitalization, the total amount should not exceed 10% of the paid-in capital each year. The Company should not use the capital surplus to offset capital losses, unless the surplus reserve is insufficient to offset such losses.

	Additional paid-in capital	Employee stock options	Changes in ownership interests in subsidiaries and associates recognized	Exercise of disgorgement by the Company	Expired stock options	Total
Jan. 1, 2026	$ 221,656	$ 2,765	$ 86,868	$ 215	$ 15,235	$ 326,739
Changes in net equity of associates accounted for using the equity method	-	-	156	-	-	156
Loss of control over a subsidiary	2,765	(2,765)	(6,368)	-	-	(6,368)
Jun. 30, 2026	$ 224,421	$ -	$ 80,656	$ 215	$ 15,235	$ 320,527

	Additional paid-in capital	Employee stock options	Changes in ownership interests in subsidiaries and associates recognized	Exercise of disgorgement by the Company	Expired stock options	Total
Jan. 1, 2025	$ 297,538	$ 2,765	$ 94,931	$ 215	$ 15,235	$ 410,684
Changes in ownership interests of subsidiaries	-	-	(7,392)	-	-	(7,392)
Cash paid out from capital surplus	(75,649)	-	-	-	-	(75,649)
Jun. 30, 2025	$ 221,889	$ 2,765	$ 87,539	$ 215	$ 15,235	$ 327,643

(19) Retained earnings

A. The Company’s profit distribution is made after the end of each half of the fiscal year. If there is a surplus in the final accounts of each half of the fiscal year, after its losses have been covered and all taxes and dues have been paid and at the time of allocating surplus profits, the Company will estimate the retained employee compensation and director remuneration before setting aside ten percent of such profits as a legal reserve. However, when the legal reserve amounts to the authorized capital, this shall not apply. In addition, the special reserve shall be set aside or reversed in accordance with laws and regulations, and the balance shall be added to the accumulated undistributed surplus of previous years as dividends and bonuses available for distribution of shareholders. The amount of distribution shall be prepared by the board of directors with a surplus distribution plan and when the distribution is made in cash, it shall be resolved by the board of directors; when the distribution is made by issuing new shares, the distribution shall be submitted to the shareholders’ meeting for resolution. If there is a surplus in the final accounts of a fiscal year, after its losses have been covered and all taxes and dues have been paid and at the time of allocating surplus profits, the Company will set aside ten percent of such profits as a legal reserve. However, when the legal reserve amounts to the authorized capital, this shall not apply. In addition, after the special reserve shall be set aside or reversed in accordance with laws and regulations, the remaining balance is included in the cumulative undistributed earnings for the first half of the fiscal year, the amount of distribution shall be prepared by the board of directors with a surplus distribution plan and when the distribution is made in cash, it shall be resolved by the board of directors; when the distribution is made by issuing new shares, the distribution shall be submitted to the shareholders’ meeting for resolution.

Pursuant to Paragraph 5, Article 240 of the Company Act, the Company authorizes the board of directors to resolve to distribute the dividends and bonuses or all or part of the legal reserve and capital surplus as stipulated in Paragraph 1, Article 241 of the Company

Act in the form of cash with a majority vote of attending directors at a board meeting attended by two-thirds of all directors, which shall be reported to the shareholders' meeting.

B. For the employee compensation and directors' remuneration distribution policy stipulated in the Company's Articles of Incorporation, please refer to Note 6(24).

C. The legal reserve shall not be appropriated when its balance reaches the amount of the Company's total paid-in capital. The legal reserve may be used to make up for losses. When the Company does not suffer losses, the part of the legal reserve in excess of 25% of the total paid-in capital can be distributed in cash in addition to being used to replenish the capital.

D. The Company set aside and reversed a special reserve in accordance with the FSC Letters Jin-Guan-Zheng-Fa-Zi No. 1010012865, Jin-Guan-Zheng-Fa-Zi No. 1010047490, Jin-Guan-Zheng-Fa-Zi No. 1030006415, and the directive, entitled "Questions and Answers for Special Reserves Appropriated Following Adoption of IFRSs."

E. Special reserve

(A) In accordance with the FSC Letter Jin-Guan-Zheng-Fa-Zi No. 1090150022 dated Mar. 31, 2021, when IFRSs are adopted for the first time, for the cumulative translation adjustments (gains) under shareholders' equity, a special reserve shall be set aside in the same amount of the portion reclassified to retained earnings for application of the exemption as in IFRS 1. As the increase in retained earnings generated due to the first-time application of IFRSs was insufficient to be recognized, the increase in retained earnings generated due to the conversion to IFRSs by $50,031 was recognized in special reserves.

(B) The appraised cost of the Company's acquisition of land from a related party in 2017 was lower than the actual transaction price. Therefore, the Company set aside a special reserve of $14,737 for the difference in accordance with the provisions of the Securities and Exchange Act.

F. The Company's 2025 and 2024 earnings distribution plans are as follows:

	2025		2024	
	Amount	Dividends per share (NTD)	Amount	Dividends per share (NTD)
Legal reserve provided	$ 23,512		$ 32,332	
Cash paid out from capital surplus	-	$ -	75,649	$ 0.80
Cash dividends distributed from earnings	188,925	2.00	113,474	1.20
Total	$ 212,437	$ 2.00	$ 221,455	$ 2.00

The earnings distribution proposal for the fiscal year 2025 has been resolved by the Board of Directors on Mar. 10, 2026, and the Shareholders' Meeting on May 26, 2026.

The earnings distribution proposal for the fiscal year 2024 has been resolved by the Board of Directors on Mar. 4, 2025, and the Shareholders' Meeting on May 27, 2025.

(20) Operating revenue

A. Breakdown of revenue from customer contracts

	For the three months ended Jun. 30	
	2026	2025
Merchandise sales revenue	$ 690,298	$ 591,908
Service income	316,205	302,905
Others	4,466	4,018
	$ 1,010,969	$ 898,831

	For the six months ended Jun. 30	
	2026	2025
Merchandise sales revenue	$ 1,206,222	$ 1,176,595
Service income	551,873	558,008
Others	5,701	7,184
	$ 1,763,796	$ 1,741,787

B. Contract assets and contract liabilities

The contract assets and contract liabilities related to the revenue from contracts with customers recognized by the Group are as follows:

	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025	Jan. 1, 2025
Contract assets	$ 372,926	$ 421,420	$ 409,080	$ 403,088
Contract liabilities	$ 70,061	$ 57,012	$ 216,946	$ 189,729

(A) The opening balances of contract liabilities on Jan. 1, 2026 and 2025 were recognized in revenue of $39,743 and $130,515 for the six months ended Jun. 30, 2026 and 2025, respectively.

(B) Please refer to Note 12(2) for information on the credit risk of contract assets.

(21) Other gains or losses

	For the three months ended Jun. 30	
	2026	2025
Gains on disposal of property, plant and equipment	$ 95	$ 1
Gains from lease modification	6	-
Foreign currency exchange gains (losses)	168	(28,440)
Gains on financial assets (liabilities) at fair value through profit or loss	-	296
Gain on disposal of investments (Note)	-	4,291
Others	575	(164)
	$ 844	($ 24,016)

	For the six months ended Jun. 30	
	2026	2025
Gain (loss) on disposal of property, plant and equipment	$ 101	($ 4)
Gains from lease modification	38	-
Foreign currency exchange gains (losses)	4,777	(22,757)
Gains on financial assets (liabilities) at fair value through profit or loss	-	296
Gain on disposal of investments (Note)	118,126	4,291
Others	(7,032)	(491)
	$ 116,010	($ 18,665)

Note: Please refer to Note 6 (7) A. and F. for details.

(22) Financial costs

	For the three months ended Jun. 30	
	2026	2025
Interest on bank borrowings	$ 12,741	$ 12,779
Interest on lease liabilities	245	442
	$ 12,986	$ 13,221

	For the six months ended Jun. 30	
	2026	2025
Interest on bank borrowings	$ 25,865	$ 25,927
Interest on lease liabilities	506	882
	$ 26,371	$ 26,809

(23) Depreciation and amortization

	For the three months ended Jun. 30	
	2026	2025
An analysis of depreciation expenses by function		
Operating costs	$ 39,209	$ 42,404
Operating expenses	19,329	17,608
	$ 58,538	$ 60,012
An analysis of amortization expenses by function		
Operating costs	$ 776	$ 1,190
Operating expenses	2,865	3,045
	$ 3,641	$ 4,235

	For the six months ended Jun. 30	
	2026	2025
An analysis of depreciation expenses by function		
Operating costs	$ 78,241	$ 79,889
Operating expenses	38,492	42,831
	$ 116,733	$ 122,720
An analysis of amortization expenses by function		
Operating costs	$ 1,540	$ 2,488
Operating expenses	5,667	6,201
	$ 7,207	$ 8,689

(24) Employee benefits expenses

	For the three months ended Jun. 30	
	2026	2025
Salaries and wages expenses	$ 166,599	$ 187,273
Labor and health insurance expenses	12,383	16,074
Pension expense	8,767	10,088
Other personnel expenses	9,719	9,676
	$ 197,468	$ 223,111

	For the six months ended Jun. 30	
	2026	2025
Salaries and wages expenses	$ 335,755	$ 366,973
Labor and health insurance expenses	25,098	32,857
Pension expense	17,705	20,736
Other personnel expenses	18,936	21,533
	$ 397,494	$ 442,099

A. If the Company generates a profit for the year (i.e., pre-tax income before employee compensation and director remuneration is deducted), it shall allocate not less than 8% of the balance as employee compensation (of which the compensation for entry-level employees shall be not less than 30% of the total employee compensation) and not more than 2% of said balance as director remuneration. However, if the Company has accumulated losses, the amount required to cover the loss shall be reserved first.

The above employee compensation may be distributed in the form of stock or cash. Eligible recipients may include employees at the controlling company or subsidiaries who met certain criteria, with the conditions and distribution methods to be determined by the Board of Directors.

The two preceding items shall be resolved by the Board of Directors and reported to the Shareholders' Meeting.

B. For the three and six months ended Jun. 30, 2026 and 2025, the Company’s estimated employee compensation amounted to $11,234, $7,205, $27,792, and $14,485, respectively; estimated director remuneration amounted to $2,809, $1,441, $6,948, and $2,897, respectively, and the aforementioned amounts were recognized in salaries and wages.

The employee compensation and director remuneration distributed for 2025 as approved by the board of directors by resolution were $25,862 and $5,747, respectively, and the amounts recognized in the 2025 financial statements were the same. The employee compensation has not yet been distributed as of Jun. 30, 2026.

Please visit the Market Observation Post System (MOPS) for information on employee compensation and director remuneration approved by the Company's board of directors.

(25) Income tax

A. Income tax expense

(A) Components of income tax expenses:

	For the three months ended Jun. 30	
	2026	2025
Current income tax:		
Income tax from current income	$ 28,224	$ 11,327
A surtax on unappropriated retained earnings	-	522
Income tax overestimates for prior years	(310)	(10,111)
Total current income tax	27,914	1,738
Deferred tax:		
Initial arising and reversal of temporary differences	(13,368)	(7,777)
Income tax expenses (benefits)	$ 14,546	($ 6,039)

	For the six months ended Jun. 30	
	2026	2025
Current income tax:		
Income tax from current income	$ 31,979	$ 21,383
A surtax on unappropriated retained earnings	-	522
Income tax underestimates (overestimates) for prior years	323	(14,212)
Total current income tax	32,302	7,693
Deferred tax:		
Initial arising and reversal of temporary differences	(10,255)	424
Income tax expense	$ 22,047	$ 8,117

(B) The amount of income tax related to other comprehensive income:

	For the three months ended Jun. 30	
	2026	2025
Exchange differences on translating foreign operations	$ 1,473	($ 18,502)

	For the six months ended Jun. 30	
	2026	2025
Exchange differences on translating foreign operations	$ 5,802	($ 16,644)

(C) Changes in deferred income tax that do not affect profit or loss and other comprehensive income:

	For the three months ended Jun. 30	
	2026	2025
Loss of control over a subsidiary	$ -	$ -

	For the six months ended Jun. 30	
	2026	2025
Loss of control over a subsidiary	$ 1,571	$ -

B. The Company's profit-seeking enterprise income tax returns filed up to 2024 have been approved by the tax authority.

C. The profit-seeking enterprise income tax returns filed by Shanorm Tech Co., Ltd., Schmidt Scientific Taiwan Ltd., and Litho Med Trading Co., Ltd. up to 2024 have been approved by the tax authority.

D. The 2025 profit-seeking enterprise income tax return of TetraTrio Tech Co., Ltd. has been filed and remains pending examination and approval by the tax authority.

(26) Earnings per share

	For the three months ended Jun. 30, 2026		
	Amount after tax	Weighted average number of issued shares (in thousands)	Earnings per share (NTD)
Earnings per share - basic			
Current net income attributable to ordinary shareholders of the parent company	$ 115,159	94,462	$ 1.22
Earnings per share - diluted			
Effect of potentially dilutive ordinary shares			
Employee compensation	-	116	
Current net income attributable to ordinary shareholders of the parent company, plus effect of potential ordinary shares	$ 115,159	94,578	$ 1.22

	For the three months ended Jun. 30, 2025		
	Amount after tax	Weighted average number of issued shares (in thousands)	Earnings per share (NTD)
Earnings per share - basic			
Current net income attributable to ordinary shareholders of the parent company	$ 72,914	94,559	$ 0.77
Earnings per share - diluted			
Effect of potentially dilutive ordinary shares			
Employee compensation	-	164	
Current net income attributable to ordinary shareholders of the parent company, plus effect of potential ordinary shares	$ 72,914	94,723	$ 0.77

	For the six months ended Jun. 30, 2026		
	Amount after tax	Weighted average number of issued shares (in thousands)	Earnings per share (NTD)
Earnings per share - basic			
Current net income attributable to ordinary shareholders of the parent company	$ 294,878	94,462	$ 3.12
Earnings per share - diluted			
Effect of potentially dilutive ordinary shares			
Employee compensation	-	500	
Current net income attributable to ordinary shareholders of the parent company, plus effect of potential ordinary shares	$ 294,878	94,962	$ 3.11

	For the six months ended Jun. 30, 2025		
	Amount after tax	Weighted average number of issued shares (in thousands)	Earnings per share (NTD)
Earnings per share - basic			
Current net income attributable to ordinary shareholders of the parent company	$ 131,720	94,560	$ 1.39
Earnings per share - diluted			
Effect of potentially dilutive ordinary shares			
Employee compensation	-	614	
Current net income attributable to ordinary shareholders of the parent company, plus effect of potential ordinary shares	$ 131,720	95,174	$ 1.38

(27) Transactions with non-controlling interests

Acquisition of additional equity in subsidiary

During the second and third quarter of 2025, the Company acquired non-controlling interests in its subsidiary, Schmidt Scientific Taiwan Ltd., in cash, so its shareholding ratio increased from 60.96% to 61.12%. With this transaction, the non-controlling interests decreased by $191 and the equity attributable to the parent company increased by $191.

(28) Supplementary information on cash flows

A. Investing activities with partial cash payment:

	For the six months ended Jun. 30	
	2026	2025
Purchase of property, plant and equipment	$ 49,991	$ 50,737
Add: Equipment payable at the beginning of the period	8,880	53,052
Less: Equipment payable at the end of the period	(6,457)	(17,920)
Cash paid in this period	$ 52,414	$ 85,869

B. Financing activities with no cash flow effects

	For the six months ended Jun. 30	
	2026	2025
Cash dividends declared but yet to be paid	$ 200,495	$ 242,977

(29) Changes in liabilities from financing activities

	For the six months ended Jun. 30, 2026				
	Short-term borrowings	Long-term borrowings	Lease liabilities	Guarantee deposits	Total
Jan. 1	$ 752,380	$ 2,079,692	$ 70,383	$ 1,557	$ 2,904,012
Changes in cash flows of financing activities	116,576	(216,179)	(12,303)	(19)	(111,925)
Acquisition of right-of-use assets	-	-	5,170	-	5,170
Impact from change in exchange rate	(225)	(1,663)	1,499	33	(356)
Other non-cash changes	-	-	(10,797)	-	(10,797)
Jun. 30	$ 868,731	$ 1,861,850	$ 53,952	$ 1,571	$ 2,786,104

	For the six months ended Jun. 30, 2025					
	Short-term borrowings	Short-term notes payable	Long-term borrowings	Lease liabilities	Guarantee deposits	Total
Jan. 1	$ 277,000	$ 40,000	$2,506,286	$ 83,687	$ 1,361	$2,908,334
Changes in cash flows of financing activities	116,340	(40,000)	(59,008)	(14,420)	-	2,912
Acquisition of right-of-use assets	-	-	-	20,588	-	20,588
Impact from change in exchange rate	-	-	-	(1,753)	(87)	(1,840)
Other non-cash changes	-	-	(2,751)	882	-	(1,869)
Jun. 30	$ 393,340	$ -	$2,444,527	$ 88,984	$ 1,274	$2,928,125

7. Related Party Transactions

(1) Name of related parties and relationship

Name of related party	Relationship with the Group
Htc & Solar Tech Service Limited	Associate
Finesse Technology Co., Ltd.	Associate (Originally a subsidiary, became an associate effective from Jan. 1, 2026)
Finesse Technology (Shanghai) Co., Ltd.	Associate (Originally a subsidiary, became an associate effective from Jan. 1, 2026)
Highlight Tech System (Shanghai) Corp.	Associate (Originally a subsidiary, became an associate effective from Jan. 1, 2026)
Yu Xun Technology Co.	Became a substantive related party effective from Mar. 18, 2026
Sung, Ching-Fu	Became a substantive related party effective from Mar. 18, 2026

(2) Significant transactions with related parties

A. Operating revenue

	For the three months ended Jun. 30	
	2026	2025
Sales revenue:		
Associate	$ 55	$ 172
Substantive related party	158	-
	$ 213	$ 172

	For the six months ended Jun. 30	
	2026	2025
Sales revenue:		
Associate	$ 115	$ 180
Substantive related party	158	-
	$ 273	$ 180

(A) The Group's revenue is from the sales of various types of components and customized products, as well as cleaning. There is no major difference in the unit price of the various components sold from that offered to regular customers; the customized products and the parts of each customer's customized products for maintenance and replacement are different, so the prices cannot be compared.

(B) The Group's collection of the sales revenue from the above-mentioned related parties is open account (O/A) with net 90 days. O/A with net 30 days to 120 days for general customers

B. Purchases

	For the three months ended Jun. 30	
	2026	2025
Merchandise purchase:		
Associate	$ 1,230	$ 227
Substantive related party	8,206	-
	$ 9,436	$ 227

	For the six months ended Jun. 30	
	2026	2025
Merchandise purchase:		
Associate	$ 3,246	$ 411
Substantive related party	8,836	-
	$ 12,082	$ 411

(A) The Group's purchases from related parties mainly include parts. Since the Company does not purchase the same products from other non-related parties, the prices cannot be compared.

(B) The Group's purchases from the above-mentioned related parties are based on O/A with net 60-90 days after acceptance, and there is no major difference from general suppliers.

C. Receivables from related parties

	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Accounts receivable:			
Associate	$ 65	$ 97	$ 181
Substantive related party	25	-	-
	$ 90	$ 97	$ 181
Other receivables:			
Associate	$ 34,694	$ -	$ -

(A) Amounts receivable from related parties mainly arise from sales, and each amount from the sales is due at the end of three full months after each sale date. The receivables are not interest-bearing and unsecured. No allowance for losses was provided for receivables from related parties.

(B) Other receivables originated from dividends receivable, other income, and capital reduction payments.

D. Payables to related parties

	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Accounts payable:			
Associate	$ 9,549	$ 5,902	$ 5,261
Substantive related party	8,836	-	-
	$ 18,385	$ 5,902	$ 5,261
Other payables:			
Associate	$ 3,982	$ 3,706	$ -
Substantive related party	321	-	-
	$ 4,303	$ 3,706	$ -

(A) Amounts payable to related parties mainly arise from purchases, and each amount from the purchases is due at the end of two to three full months after each purchase date. The payables are not interest-bearing.

(B) Other payables arise from processing and maintenance services provided by related parties.

E. Other income:

	For the three months ended Jun. 30, 2026
Associate	$ 1,258

	For the six months ended Jun. 30, 2026
Associate	$ 2,364

Other income consists of lease income and the provision of manpower support services to related parties.

F. Acquisition of property, plant and equipment

	For the six months ended Jun. 30, 2026
Associate	$ 14,301

G. Endorsements and guarantees provided by related parties:

	Jun. 30, 2026
Sung, Ching-Fu	$ 100,000

Represent guarantees provided for the borrowings of the subsidiary, TetraTrio Tech Co., Ltd.

(3) Transactions with other related parties

The processing and maintenance fees paid by the Group to its associates during the three and six months ended Jun. 30, 2026 and 2025, were $6,220, $5,087, $12,206, and $9,111, respectively, which were recognized in production and R&D overheads.

(4) Information on remuneration of key management personnel

	For the three months ended Jun. 30	
	2026	2025
Short-term employee benefits	$ 16,968	$ 21,531
Post-employment benefits	326	255
	$ 17,294	$ 21,786

	For the six months ended Jun. 30	
	2026	2025
Short-term employee benefits	$ 37,753	$ 34,209
Post-employment benefits	781	510
	$ 38,534	$ 34,719

8. Pledged Assets

The details of the assets pledged by the Group as collateral are as follows:

Asset	Book value Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025	Purpose
Non-current assets held for sale - Land	$ 253,558	$ 240,390	$ 240,390	Long-term borrowings
Land	707,022	720,190	720,190	Bank borrowings
Buildings, and structures	1,411,493	1,438,220	1,458,645	Bank borrowings
Financial assets at amortized cost - current	-	3,000	3,000	Short-term borrowings and customs guarantee
Refundable deposits	12,041	14,280	14,717	Leases and golf club membership certificates
	$ 2,384,114	$ 2,416,080	$ 2,436,942	

9. Significant Contingent Liabilities and Unrecognized Commitments

As of Jun. 30, 2026, the amount of the performance guarantees provided by the banks entrusted by the Group for the purchase of goods from suppliers was $10 thousand.

10. Major Disaster Loss

None.

11. Material Events After the Balance Sheet Date

Please refer to Note 4(3)B. Note 11 for details.

12. Others

(1) Capital management

The Group’s capital management is to optimize the balances of debts and equity to make effective use of capital and ensure the smooth operation of each company. The Group’s capital structure is composed of liabilities and equity without the need for compliance with other external capital requirements. The Group’s main management reviews the capital structure quarterly, including considering the costs of various types of capital and relevant risks while investing in financial products to increase the Company’s income and manage the capital structure.

(2) Financial instruments

A. Categories of financial instruments

	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Financial assets			
Financial assets at fair value through other comprehensive income			
Designated equity instrument investments selected	$ 5,985	$ 6,007	$ 6,007
Financial assets at amortized cost			
Cash and cash equivalents	$ 629,653	$ 937,512	$ 1,226,536
Financial assets at amortized cost	7,433	185,552	33,860
Notes receivable	11,533	8,898	20,481
Accounts receivable (including related parties)	659,542	621,076	715,435
Other receivables (including related parties)	37,827	4,210	3,702
Refundable deposits	12,041	14,280	14,717
	$ 1,358,029	$ 1,771,528	$ 2,014,731

	Jun. 30, 2026	Dec. 31, 2025	Jun. 30, 2025
Financial liabilities			
Financial liabilities at amortized cost			
Short-term borrowings	$ 868,731	$ 752,380	$ 393,340
Notes payable	-	10	-
Accounts payable (including related parties)	521,325	432,729	507,281
Other payables	436,103	343,556	550,930
Long-term borrowings (including due within one year or one operating cycle)	1,861,850	2,079,692	2,444,527
Guarantee deposits	1,571	1,557	1,274
	$ 3,689,580	$ 3,609,924	$ 3,897,352
Lease liabilities	$ 53,952	$ 70,383	$ 88,984

B. Risk management policy

The Group's financial management department provides services to various business units, coordinates the operations in the domestic and international financial markets, and supervises and manages the financial risks related to the Group's operations through the internal reports on risk exposure analyses based on the degree and breadth of risks. These risks include market risk (including exchange rate risk, interest rate risk, and other price risks), credit risk, and liquidity risk.

C. Nature and level of material financial risks

(A) Market risk

Exchange rate risk

a. The Group operates business across borders and is therefore subject to exchange rate risks arising from transactions in currencies that are different from the functional currencies (USD and CNY) used by the Company and its subsidiaries. The relevant exchange rate risks arise from future business transactions and assets and liabilities recognized.

b. The Group's management has formulated policies to require each company of the Group to manage the exchange rate risks arising from their functional currencies. Each company should hedge its overall exchange rate risks through the Group's finance department. Exchange rate risks are measured through a forecast of highly probable USD and CNY expenditures and forward exchange agreements are used to reduce the impact of exchange rate fluctuations on expected inventory purchase costs.

c. The Group's business involves certain non-functional currencies (the functional currency used by the Company and some of its subsidiaries is NTD, and the functional currencies used by some of its subsidiaries are CNY and USD). Therefore, the Group is subject to exchange rate fluctuations. The information on foreign-currency assets and liabilities affected by significant exchange rate fluctuations is as follows:

	Jun. 30, 2026		
	Foreign currency (thousand)	Exchange rate	Carrying amount (NTD)
(Foreign currency: Functional currency)			
Financial assets			
Monetary item			
USD: NTD	$ 6,661	31.8500	212,153
USD: CNY	1,158	6.8109	36,882
CNY: NTD	335	4.6763	1,567
JPY: NTD	195,858	0.1963	38,447
JPY: CNY	18,312	0.0420	3,597
Financial liabilities			
Monetary item			
USD: NTD	$ 920	31.8500	29,302
USD: CNY	9	6.8109	287
CNY: NTD	113	4.6763	528
JPY: NTD	114,437	0.1963	22,464

	Dec. 31, 2025		
	Foreign currency (thousand)	Exchange rate	Carrying amount (NTD)
(Foreign currency: Functional currency)			
Financial assets			
Monetary item			
USD: NTD	$ 10,365	31.4300	325,772
USD: CNY	1,023	7.0288	32,148
CNY: NTD	12,687	4.4716	56,731
JPY: NTD	152,274	0.2008	30,577
Financial liabilities			
Monetary item			
USD: NTD	$ 972	31.4300	30,550
CNY: NTD	1,943	4.4716	8,688
JPY: NTD	79,129	0.2008	15,889

	Jun. 30, 2025		
	Foreign currency (thousand)	Exchange rate	Carrying amount (NTD)
(Foreign currency: Functional currency)			
Financial assets			
Monetary item			
USD: NTD	$ 10,155	29.3000	297,537
USD: CNY	877	7.1586	25,702
CNY: NTD	10,364	4.0930	42,418
JPY: NTD	194,543	0.2034	39,570
Financial liabilities			
Monetary item			
USD: NTD	$ 1,493	29.3000	$ 43,745
JPY: NTD	155,487	0.2034	31,626

d. The aggregate amounts of (realized and unrealized) exchange gains or losses of the Group's monetary items recognized for the six months ended Jun. 30, 2026 and 2025 due to the significant impact of exchange rate fluctuations were $4,777 and ($22,757), respectively.

e. The analysis of the Group's foreign currency market risk due to significant exchange rate fluctuations is as follows:

	Jun. 30, 2026		
	Sensitivity analysis		
	Movement (%)	Impact on profit or loss	Impact on other comprehensive income
(Foreign currency: Functional currency)			
Financial assets			
Monetary item			
USD: NTD	±1%	$ 2,122	$ -
USD: CNY	±1%	369	-
CNY: NTD	±1%	16	-
JPY: NTD	±1%	384	-
JPY: CNY	±1%	36	-
Financial liabilities			
Monetary item			
USD: NTD	±1%	$ 293	$ -
USD: CNY	±1%	3	-
CNY: NTD	±1%	5	-
JPY: NTD	±1%	225	-

	Dec. 31, 2025		
	Sensitivity analysis		
	Movement (%)	Impact on profit or loss	Impact on other comprehensive income
(Foreign currency: Functional currency)			
Financial assets			
Monetary item			
USD: NTD	±1%	$ 3,258	$ -
USD: CNY	±1%	321	-
CNY: NTD	±1%	567	-
JPY: NTD	±1%	306	-
Financial liabilities			
Monetary item			
USD: NTD	±1%	$ 306	$ -
CNY: NTD	±1%	87	-
JPY: NTD	±1%	159	-

	Jun. 30, 2025		
	Sensitivity analysis		
	Movement (%)	Impact on profit or loss	Impact on other comprehensive income
(Foreign currency: Functional currency)			
Financial assets			
Monetary item			
USD: NTD	±1%	$ 2,975	$ -
USD: CNY	±1%	257	-
CNY: NTD	±1%	424	-
JPY: NTD	±1%	396	-
Financial liabilities			
Monetary item			
USD: NTD	±1%	$ 437	$ -
JPY: NTD	±1%	316	-

Price risks

The Group’s equity instruments exposed to the price risk are its financial assets at fair value through profit or loss and financial assets at fair value through other comprehensive income. To manage the price risk of equity instrument investment, the Group has diversified its investment portfolio, and the method of the diversification is based on the limits it set.

Interest rate risks from cash flows and fair values

The Group’s interest rate risk mainly arises from long-term borrowings at floating interest rates, which exposes the Group to cash flow interest rate risk. The risk is partially offset by the Group’s cash and cash equivalents at floating interest rates. The Group’s borrowings at floating interest rates taken out during the six months ended Jun. 30, 2026 and 2025 were mainly denominated in NTD.

(B) Credit risk

a. The Group’s credit risk is the risk of financial loss suffered arising from the failure of customers or counterparties of financial instruments to fulfill contractual obligations. It mainly comes from counterparties’ inability to settle accounts receivable in accordance with the payment terms.

b. The Group has established a credit risk management mechanism from a group-wide perspective. Only banks and financial institutions with their credit ratings independently determined at “A” or higher can be accepted as transaction counterparties. In accordance with the internal credit policy, each operating entity within the Group must conduct management and credit risk analysis of each new customer before deciding payment and delivery terms and conditions.

The internal risk control system evaluates the credit quality of customers by considering their financial positions, past experience, and other factors. Individual risk limits are set by the board of directors based on internal or external ratings, and the drawdown of credit limits is regularly monitored.

c. The Group adopts IFRS 9 to set the premise and assumption that when a contract payment is past due by more than 90 days in accordance with the agreed payment terms, it is deemed to have been in default.

d. The Group adopts IFRS 9 to set the premise and assumption that when a contract payment is past due by more than 30 days in accordance with the agreed payment terms, it is deemed that the credit risk of a financial asset has increased significantly since the initial recognition.

e. The Group adopts a simplified approach to estimate expected credit losses using a loss ratio method.

f. The Group incorporates the forward-looking considerations in the Taiwan Institute of Economic Research' Business Indicator Report and adjusts the loss ratio set based on historical and present information for a specific period, to estimate an allowance for losses on contract assets, notes receivable, and accounts receivable; the loss ratio methods used as of Jun. 30, 2026, Dec. 31, 2025, and Jun. 30, 2025 are as follows:

	Not past due	Past due for less than 90 days	Past due for less than 180 days	Past due for 181 days or more	Total
Jun. 30, 2026					
Expected loss ratio	0%~0.8%	0%~12.14%	0%~52.48%	90%~100%	
Total book value	$ 929,192	$ 103,587	$ 18,149	$ 21,093	$ 1,072,021
Allowance for losses	$ 1,730	$ 3,216	$ 2,234	$ 20,840	$ 28,020

	Not past due	Past due for less than 90 days	Past due for less than 180 days	Past due for 181 days or more	Total
Dec. 31, 2025					
Expected loss ratio	0%~0.81%	0%~11.68%	4.16%~51.92%	2.78%~100%	
Total book value	$ 922,828	$ 85,683	$ 35,662	$ 46,092	$ 1,090,265
Allowance for losses	$ 1,795	$ 3,078	$ 5,333	$ 28,665	$ 38,871

	Not past due	Past due for less than 90 days	Past due for less than 180 days	Past due for 181 days or more	Total
Jun. 30, 2025					
Expected loss ratio	0%~0.52%	0%~10%	0.68%~100%	52.78%~100%	
Total book value	$ 1,031,974	$ 63,214	$ 49,507	$ 27,135	$ 1,171,830
Allowance for losses	$ 1,145	$ 2,322	$ 7,634	$ 15,733	$ 26,834

g. The table of the changes in the Group's allowance for losses on account receivable with a simplified approach is as follows:

	For the six months ended Jun. 30	
	2026	2025
	Accounts receivable	Accounts receivable
Jan. 1	$ 38,871	$ 25,882
Provision for impairment loss (reversed)	(10,912)	1,720
Effect of exchange rate changes	798	(768)
Loss of control over a subsidiary	(737)	-
Jun. 30	$ 28,020	$ 26,834

(C) Liquidity risk

a. Cash flow forecasts are made by each operating entity of the Group and aggregated by the Group's finance department. The Group's finance department monitors the forecasts on the group-wide liquidity needs to ensure that the Group has sufficient funds to meet operational needs and maintain sufficient undrawn borrowing commitment at all times so that it will not violate relevant borrowing limit requirements or terms. The forecasts take into account the Group's debt financing plans, compliance with debt terms, and alignment with financial ratio targets in the internal balance sheet.

b. Borrowings from banks are an important source of liquidity for the Group. As of Jun. 30, 2026, Dec. 31, 2025, and Jun. 30, 2025, the Group's undrawn bank financing commitment amounted to $2,394,632, $2,448,767, and $2,455,388, respectively.

c. The table below details the Group's non-derivative financial liabilities and derivative financial liabilities settled on a net or gross basis, which are grouped by maturity dates. Non-derivative financial liabilities were analyzed based on the remaining period from the balance sheet date to the contract maturity date; derivative financial liabilities were analyzed based on the remaining period from the balance sheet date to the expected maturity date. The contractual cash flows disclosed in the table below are undiscounted amounts.

Jun. 30, 2026	Less than 1 year	More than 1 year
Non-derivative financial liabilities:		
Non-interest-bearing liabilities	$ 957,428	$ 1,571
Lease liabilities	17,575	39,473
Floating interest rate instruments	1,820,903	966,743

Dec. 31, 2025	Less than 1 year	More than 1 year
Non-derivative financial liabilities:		
Non-interest-bearing liabilities	$ 776,295	$ 1,557
Lease liabilities	27,962	49,706
Floating interest rate instruments	1,595,419	1,298,050

Jun. 30, 2025	Less than 1 year	More than 1 year
Non-derivative financial liabilities:		
Non-interest-bearing liabilities	$ 1,058,211	$ 1,274
Lease liabilities	29,269	63,017
Floating interest rate instruments	1,259,130	1,620,168

(3) Fair value information

A. The fair value levels of the financial instruments and non-financial instruments measured using the valuation technique are defined as follows:

Level 1: Quoted (unadjusted) prices in active markets for identical assets or liabilities on the measurement date. An active market refers to a market in which transactions for an asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2: Inputs, other than quoted market prices within level 1 that are observable, either directly or indirectly for assets or liabilities.

Level 3: Unobservable inputs for assets or liabilities.

B. Financial and non-financial instruments at fair value are classified by the Group based on the nature, characteristics, risks, and levels of fair values of assets and liabilities. The relevant information is as follows:

The Group classified assets and liabilities by nature. The relevant information is as follows:

Jun. 30, 2026	Level 1	Level 2	Level 3	Total
Assets				
Fair value on a recurring basis				
Financial assets at fair value through other comprehensive income				
Equity securities	$ -	$ -	$ 5,985	$ 5,985

Dec. 31, 2025	Level 1	Level 2	Level 3	Total
Assets				
Fair value on a recurring basis				
Financial assets at fair value through other comprehensive income				
Equity securities	$ -	$ -	$ 6,007	$ 6,007

Jun. 30, 2025	Level 1	Level 2	Level 3	Total
Assets				
Fair value on a recurring basis				
Financial assets at fair value through other comprehensive income				
Equity securities	$ -	$ -	$ 6,007	$ 6,007

C. The table below shows the changes in Level 3 fair values during the six months ended Jun. 30, 2026 and 2025:

	For the six months ended Jun. 30	
	2026	2025
	Equity securities	Equity securities
Equity instrument investments at fair value through other comprehensive income		
Beginning balances	$ 6,007	$ 6,007
Losses recognized in other comprehensive income	(22)	-
Ending balances	$ 5,985	$ 6,007

D. There was no transfer in/out to/from Level 3 fair values during the six months ended Jun. 30, 2026 and 2025.

E. In the Group's valuation process for fair values classified as at Level 3, the finance department is responsible for independent fair value verification for financial instruments, uses data from independent sources to make the valuation results close to the market level, and confirms that the source of the data is independent, reliable, consistent with other resources, and representative of the executable price, while regularly calibrating the valuation model, conducting back-testing, updating the inputs and data required by the valuation model, and making any other necessary fair value adjustments to ensure that the valuation results are reasonable.

F. The quantitative information on the significant unobservable inputs of the valuation model used in the Level 3 fair value measurement and the sensitivity analysis of the significant unobservable input changes are stated as follows:

	Fair value on Jun. 30, 2026	Valuation technique	Significant unobservable inputs	Range (weighted average)	Relationship between input and fair value
Non-derivative equity instruments:					
Non-TWSE/TPEx listed stocks	$ 5,985	Net asset value method	Not applicable	-	Not applicable

	Fair value on Dec. 31, 2025	Valuation technique	Significant unobservable inputs	Range (weighted average)	Relationship between input and fair value
Non-derivative equity instruments:					
Non-TWSE/TPEx listed stocks	$ 6,007	Net asset value method	Not applicable	-	Not applicable

	Fair value on Jun. 30, 2025	Valuation technique	Significant unobservable inputs	Range (weighted average)	Relationship between input and fair value
Non-derivative equity instruments:					
Non-TWSE/TPEx listed stocks	$ 6,007	Net asset value method	Not applicable	-	Not applicable

G. The Group has selected a valuation model and valuation parameters after prudent evaluation, but different valuation results may occur due to the use of different valuation models or valuation parameters. For financial assets and financial liabilities classified as at Level 3, if the valuation parameters change, the effect on the current profit or loss or other comprehensive income is as follows:

			Jun. 30, 2026			
			Recognized in profit or loss		Recognized in other comprehensive income	
	Input	Change	Favorable change	Unfavorable change	Favorable change	Unfavorable change
Financial assets						
Equity instruments	Market-to-book ratio; discount for lack of marketability	±1%	$ -	$ -	$ 60	($ 60)

			Dec. 31, 2025			
			Recognized in profit or loss		Recognized in other comprehensive income	
	Input	Change	Favorable change	Unfavorable change	Favorable change	Unfavorable change
Financial assets						
Equity instruments	Market-to-book ratio; discount for lack of marketability	±1%	$ -	$ -	$ 60	($ 60)

			Jun. 30, 2025			
			Recognized in profit or loss		Recognized in other comprehensive income	
	Input	Change	Favorable change	Unfavorable change	Favorable change	Unfavorable change
Financial assets						
Equity instruments	Market-to-book ratio; discount for lack of marketability	±1%	$ -	$ -	$ 60	($ 60)

13. Additional Disclosures

(1) Information on Significant Transactions

A. Loaning funds to others: None.

B. Endorsements/Guarantees provided: Please refer to Table 1.

C. Holding of significant securities at the end of the period (excluding the portion held due to investment in a subsidiary or an associate, and the portion held due to an interest in a joint venture): Please refer to Table 2.

D. Purchases or sales of goods from or to related parties reaching NT$100 million or 20% of paid-in capital or more: None.

E. Receivables from related parties amounting to at least NT$100 million or 20% of the paid-in capital or more: None.

F. Business relationship and significant transactions between the parent company and its subsidiaries: Please refer to Table 3.

(2) Information on Investees

Information on names and locations of investees (excluding investees in Mainland China): Please refer to Table 4.

(3) Information on Investments in Mainland China

A. Basic information: Please refer to Table 5.

B. Significant transactions with investees in Mainland China, either directly or indirectly, through a business in a third region: Please refer to Note 13(1).

14. Segments Information

(1) General information

The Group's management has identified reportable segments based on the reporting information used by the board of directors in making decisions.

The Group as a whole belongs to an operating segment for manufacturing, maintaining, and trading electronic components. The information provided to chief operating decision makers to allocate resources and evaluate segment performance is focused on the operating results of the Group. The information on the Group's segment assets and liabilities is not provided to the main management for decision-making purposes, so there is no need to disclose segment assets and liabilities.

(2) Evaluation of segment information

The Group's board of directors evaluates the performance of each operating segment based on its profit and loss. Interest income and expenses were not apportioned to the operating segments as this task is managed by the finance department, which is responsible for the Company's cash position.

(3) Information on segment profit or loss, assets, and liabilities

The information on reportable segments provided to the chief operating decision-maker is as follows:

For the three months ended Jun. 30, 2026	Highlight Tech Corp.	Highlight Tech (Shanghai) Corp.	Others	Reconciliation and write-off	Consolidated
External revenue	$ 658,216	$ 208,205	$ 144,548	$ -	$ 1,010,969
Inter-segment revenue	42,940	3,260	3,210	(49,410)	-
Segment revenue	$ 701,156	$ 211,465	$ 147,758	($ 49,410)	$ 1,010,969
Segment profit or loss	$ 86,213	$ 24,994	($ 22,956)	$ 955	$ 89,206
Depreciation and amortization	$ 42,181	$ 12,530	$ 7,210	$ 258	$ 62,179

For the three months ended Jun. 30, 2025	Highlight Tech Corp.	Highlight Tech (Shanghai) Corp.	Finesse Technology Co., Ltd. and its Subsidiaries	Others	Reconciliation and write-off	Consolidated
External revenue	$ 456,716	$ 142,921	$ 183,551	$ 115,643	$ -	$ 898,831
Inter-segment revenue	38,503	2,074	(141)	2,476	(42,912)	-
Segment revenue	$ 495,219	$ 144,995	$ 183,410	$ 118,119	($ 42,912)	$ 898,831
Segment profit or loss	$ 45,294	$ 13,522	$ 14,368	$ 10,906	$ 9,139	$ 93,229
Depreciation and amortization	$ 43,287	$ 9,354	$ 6,839	$ 5,111	($ 344)	$ 64,247

For the six months ended Jun. 30, 2026	Highlight Tech Corp.	Highlight Tech (Shanghai) Corp.	Others	Reconciliation and write-off	Consolidated
External revenue	$ 1,189,601	$ 356,870	$ 217,325	$ -	$ 1,763,796
Inter-segment revenue	86,336	4,831	11,732	(102,899)	-
Segment revenue	$ 1,275,937	$ 361,701	$ 229,057	($ 102,899)	$ 1,763,796
Segment profit or loss	$ 143,532	$ 29,685	($ 28,170)	$ 2,283	$ 147,330
Depreciation and amortization	$ 84,141	$ 24,915	$ 14,367	$ 517	$ 123,940

For the six months ended Jun. 30, 2025	Highlight Tech Corp.	Highlight Tech (Shanghai) Corp.	Finesse Technology Co., Ltd. and its Subsidiaries	Others	Reconciliation and write-off	Consolidated
External revenue	$ 882,312	$ 311,614	$ 342,367	$ 205,494	$ -	$ 1,741,787
Inter-segment revenue	167,016	4,496	384	4,965	(176,861)	-
Segment revenue	$ 1,049,328	$ 316,110	$ 342,751	$ 210,459	($ 176,861)	$ 1,741,787
Segment profit or loss	$ 95,898	$ 24,156	$ 30,642	$ 18,101	$ 10,470	$ 179,267
Depreciation and amortization	$ 87,240	$ 20,904	$ 13,342	$ 10,440	($ 517)	$ 131,409

Segment profit or loss refers to the profit earned by each segment, excluding non-operating income and expenditures and income tax expenses. The amounts measured are provided to the chief operating decision maker to allocate resources to the segment and measure its performance.

(4) Information on the reconciliation of segment profit or loss

Inter-segment sales are conducted on an arm's length basis. The external revenue that the Company presented to the chief operating decision-maker is measured in the same manner as used for the revenue in the income statement.

The reconciliation of segment profit or loss and pre-tax net income or loss of continuing operations for the six months ended Jun. 30, 2026 and 2025 is as follows:

	For the six months ended Jun. 30	
	2026	2025
Segment income	$ 147,330	$ 179,267
Interest income	2,364	6,131
Other income	7,786	6,808
Other gains or losses	116,010	(18,665)
Financial costs	(26,371)	(26,809)
Share of profit or loss on associates accounted for using equity method	62,942	14,262
Net income before tax	$ 310,061	$ 160,994

Highlight Tech Corp. and its Subsidiaries
Endorsement/Guarantee Provided
Jun. 30, 2026

Table 1

Unit: NTD thousand (unless otherwise specified)

No. (Note 1)	Endorsement/ Guarantee Provider	Party Endorsed/Guaranteed		Limit of Endorsement/ Guarantee for Single Enterprise (Note 3)	Maximum Endorsement/ Guarantee Balance in this Period	Ending Balance of Endorsements/ Guarantees Provided	Amount Actually Drawn	Amount of Endorsements/ Guarantees with Assets Pledged	Ratio of Accumulated Endorsement/ Guarantee Amount to the Net Worth as Shown Through Financial Statement of the Most Recent Term	Upper Limit on Endorsements/ Guarantees (Notes 4 & 5)	Parent Company to Subsidiary	Subsidiary to Parent Company	To Entity in Mainland China	Remarks
		Company Name	Relationship (Note 2)											
0	Highlight Tech Corp.	HIGHLIGHT TECH JAPAN Co., Ltd.	3	$ 967,505	$ 163,760	$ 157,040	$ 77,539	$ -	4.87%	$ 1,612,508	Y	N	N	-
0	Highlight Tech Corp.	Litho Med Trading Co., Ltd.	3	967,505	30,000	30,000	300	-	0.93%	1,612,508	Y	N	N	-
0	Highlight Tech Corp.	TetraTrio Tech Co., Ltd.	3	967,505	450,000	150,000	135,000	-	4.65%	1,612,508	Y	N	N	-

Note 1: How the fields should be entered is stated below:
(1) The issuer is coded “0”.
(2) The investees are coded sequentially beginning from “1” by each individual company.

Note 2: (1) A company with which it does business.
(2) A company in which the Company directly or indirectly holds more than 50% of the voting shares.
(3) A company that directly or indirectly holds more than 50% of the voting shares in the Company.
(4) A company in which the Company directly or indirectly holds more than 90% of the voting shares.

Note 3: The endorsement/guarantee limit for a single enterprise is 30% of the net worth of the Company or its subsidiaries as of the end of the period.

Note 4: The upper limit of endorsements/guarantees provided to external entities is 50% of the Company’s net worth at the end of the period.

Note 5: The upper limit of endorsements/guarantees provided to external entities by a subsidiary is 50% of the subsidiary’s net worth at the end of the period.

Note 6: The total external endorsements/guarantees provided by the Company and its subsidiaries are limited to no more than 50% of the net consolidated worth at the end of the period, and the total endorsements/guarantees provided to a single enterprise is limited to no more than 20% of the net consolidated worth at the end of the period, except for a single overseas associate, which shall not exceed 30% of the net consolidated worth at the end of the period.

Highlight Tech Corp. and its Subsidiaries

Holding of significant securities at the end of the period (excluding the portion held due to investment in a subsidiary or an associate, and the portion held due to an interest in a joint venture)

Jun. 30, 2026

Table 2

Unit: NTD thousand (unless otherwise specified)

	Type and Name of Marketable Securities				End of Period				
Holding Company	Type	Name	Marketable Securities Relationship with Securities Issuer	Classification	Number of Shares (par Value)/Number of Units (Share)	Carrying Amount	Shareholding Ratio	Fair Value	Remarks
Schmidt Scientific Taiwan Ltd.	Stocks	Syntec Scientific Corporation	-	Financial assets at FVTOCI - non-current	598,500	5,985	4.52%	5,985	-

Highlight Tech Corp. and its Subsidiaries
Business Relationship and Significant Transactions Between the Parent Company and its Subsidiaries
For the six months ended Jun. 30, 2026

Table 3

Unit: NTD thousand (unless otherwise specified)

No. (Note 1)	Name of Company	Transaction Counterparty	Relations with Company (Note 2)	Transaction Details			
				Classification	Amount	Transaction Conditions	As a Percentage of the Total Consolidated Revenue or Total Assets (Note 3)
0	Highlight Tech Corp.	Highlight Tech (Shanghai) Corp.	1	Sales revenue	$ 40,697	Agreed upon by both parties	2.31%
0	Highlight Tech Corp.	Highlight Tech (Shanghai) Corp.	1	Accounts receivable	9,502	Agreed upon by both parties	0.13%
0	Highlight Tech Corp.	Shanorm Tech Co., Ltd.	1	Sales revenue	38,105	Agreed upon by both parties	2.16%
0	Highlight Tech Corp.	Shanorm Tech Co., Ltd.	1	Accounts receivable	26,213	Agreed upon by both parties	0.37%
0	Highlight Tech Corp.	Shanorm Tech Co., Ltd.	1	Contract assets	17,488	Agreed upon by both parties	0.24%

Note 1: Information on business transactions between the parent company and its subsidiaries should be indicated in the number field. The number should be entered as follows:
(1) Enter 0 for the parent company.
(2) Subsidiaries are numbered sequentially according to company name from Arabic numeral 1.

Note 2: There are the three types of "Relations with company", just indicate the type (if it is the same transaction between a parent company and a subsidiary of its or between its subsidiaries, there is no need to disclose it repeatedly. For example, as for a transaction between the parent company and a subsidiary of its, if the parent company has disclosed it, the subsidiary does not need to disclose it again; as for a transaction between its subsidiaries, if one subsidiary has disclosed it, the other one does not need to disclose it again):
(1) Parent company to subsidiary
(2) Subsidiary to parent company
(3) Subsidiary to subsidiary

Note 3: The calculation of a transaction as a percentage of the total consolidated revenue or total assets. If it is an asset and a liability, the ending balance should be divided by the consolidated total assets; if it is a profit or a loss, the interim cumulative amount should be divided by the total consolidated revenue.

Note 4: The Company may decide whether the important transactions in this table need to be listed based on the principle of materiality.

Highlight Tech Corp. and its Subsidiaries
Information on Investees
For the six months ended Jun. 30, 2026

Table 4

Unit: NTD thousand (unless otherwise specified)

Name of Investor	Name of Investee (Notes 1 & 2)	Location	Main Business Activities	Initial Investment Amount		Held at the End of Period			Current Profit or Loss of Investees (Note 2(2))	Investment Income or Loss Recognized in this Period (Note 2(3))	Remarks
				End of Current Period	End of Last Year	Number of Shares	Percentage (%)	Carrying Amount			
Highlight Tech Corp.	Highlight Tech International Corp.	British Virgin Islands	Holding company of indirect investment in Mainland China	$ 727,773 (USD 22,850 thousand)	$ 727,773 (USD 22,850 thousand)	18,414,695	100.00	621,985	$ 31,862	$ 31,238	Subsidiary
Highlight Tech Corp.	Finesse Technology Co., Ltd.	Hsinchu County	Electronic components, mechanical equipment maintenance and sales of related components	201,777	217,061	8,660,950	30.17	480,321	65,684	19,934	Investees accounted for using the equity method
Highlight Tech Corp.	Shanorm Tech Co., Ltd.	Hsinchu County	Maintenance of mechanical equipment and electronic parts and retail of mechanical appliances and electronic materials	114,831	114,831	8,600,000	100.00	113,567	4,608	4,091	Subsidiary
Highlight Tech Corp.	Schmidt Scientific Taiwan Ltd.	Taipei City	Sales and maintenance of medical equipment, electronic parts, optical instruments, semiconductor and optoelectronic process facilities, testing equipment, and automatic solar cell stringer machines	1,655	1,655	2,558,046	61.12	65,790	2,096	1,277	Subsidiary
Highlight Tech Corp.	Highlight Tech Japan Co., Ltd.	Japan	Sales of electronic equipment, manufacturing of vacuum components, and sales and maintenance of vacuum equipment	58,694 (JPY 299,000 thousand)	39,064 (JPY 199,000 thousand)	29,900	100.00	20,356	(6,708)	(6,708)	Subsidiary
Highlight Tech Corp.	Highlight Tech US LLC	USA	Sales of electronic equipment, manufacturing of vacuum components, and sales and maintenance of vacuum equipment	31,850 (USD 1,000 thousand)	15,925 (USD 500 thousand)	-	100.00	27,503	(3,242)	(3,242)	Subsidiary
Highlight Tech Corp.	Litho Med Trading Co., Ltd.	Tainan City	Wholesale and retail of medical equipment and machinery	50,000	50,000	5,000,000	100.00	63,956	2,177	2,090	Subsidiary
Highlight Tech Corp.	TetraTrio Tech Co., Ltd.	Tainan City	Maintenance of mechanical equipment and electronic parts	22,500	22,500	2,250,000	75.00	12,879	(30,587)	(23,031)	Subsidiary
Highlight Tech Corp.	Htc & Solar Tech Service Limited	Hsinchu County	Equipment maintenance and cleaning business	112,119	112,119	11,805,552	34.31	249,068	122,510	43,008	Investees accounted for using the equity method

Note 1: If a public issuer has a foreign holding company and takes the consolidated financial statements as the main financial report in accordance with local laws and regulations, it may disclose relevant information only on the holding company as for the requirement for the disclosure of information on the foreign investees.

Note 2: If the situation is not as stated in Note 1, please enter the fields according to the rules below:

(1) The fields “Name of investee”, “Location”, “Main business activities”, “Initial investment amount”, and “Shareholding at the end of the period” should be entered in order according to the investments by the company (public issuer) and investments by each directly or indirectly controlled investee; and the relationship between each investee and the company (public issuer) (such as a subsidiary or sub-subsidiary) should be indicated in the Remarks field.

(2) As for the field “Current profit or loss of investee”, current profit or loss of each investee should be entered.

(3) As for the field “Investment income or loss recognized in this period”, it is only necessary to enter the amount of profit and loss of each subsidiary recognized by the company (public issuer) as a direct investment and each investees accounted for using the equity method. As for the field “Current profit or loss of each subsidiary recognized as a direct investment”, it is necessary to confirm that the amount of current profit and loss of each subsidiary has included the investment income and loss from such subsidiaries’ investments that should be recognized in accordance with regulations.

Note 3: Please refer to Table 5 for relevant information on investees in mainland China.

Note 4: It is only necessary to list the amount of profit and loss of each subsidiary recognized by the Company as a direct reinvestment and each subsidiaries accounted for using the equity method.

Highlight Tech Corp. and its Subsidiaries
Information on investments in Mainland China - Basic Information
For the six months ended Jun. 30, 2026

Table 5

Unit: NTD thousand (unless otherwise specified)

Name of Investee	Main Business Activities	Paid-in Capital (Note 3)	Method of Investments (Note 1)	Cumulative Amount of Remittance from Taiwan to Mainland China, Beginning of Current Period	Amount Remitted from Taiwan to Mainland China/Amount Remitted Back to Taiwan for Current Period - Outflow	Amount Remitted from Taiwan to Mainland China/Amount Remitted Back to Taiwan for Current Period - Inflow	Cumulative Amount of Remittance from Taiwan to Mainland China, End of Current Period	Current Profit or Loss of Investees	Shareholding ratio of the Company (Direct or Indirect)	Investment Income or Loss Recognized in the Current Period (Note 2)	Carrying Amount of Investments at the End of the Period	Cumulative Amount of Investment Income Repatriated to Taiwan as of the Current Period	Remarks
Highlight Tech (Shanghai) Corp.	Sales of electronic equipment, manufacturing of vacuum components, and sales and maintenance of vacuum equipment	$ 644,963 (USD 20,250 thousand)	Highlight Tech International Corp.	$ 644,963 (USD 20,250 thousand)	-	$ -	$ 644,963 (USD 20,250 thousand)	$ 31,866	100%	$ 31,866	$ 632,326	$ -	Note 1(2) Note 2(2)

Company Name	Cumulative Amount of Remittance from Taiwan to Mainland China, End of Current Period	Investment Amount Approved by the Investment Commission of MOEA	Limit on Investments in Mainland China imposed by the Investment Commission
The Company	$ 644,963 (USD 20,250 thousand)	$ 912,503 (USD 28,650 thousand)	$ 1,935,010

Note 1: Investment methods are divided into the following three types, just enter the code:
(1) Direct investment in Mainland China.
(2) Indirect investment in mainland China through third-region companies (please indicate the investment companies in the third regions).
(3) Other methods.

Note 2: The basis of recognizing investment income or loss is divided into the three types below, which should be indicated.
(1) Financial statements reviewed by an international accounting firm with a partnership with an accounting firm in the Republic of China.
(2) Financial statements reviewed by CPAs appointed by the parent company in Taiwan.
(3) Others.

Note 3: Relevant figures in this table should be presented in NTD, and USD were translated into NTD at an exchange rate of US$1 to NT$31.85.