

Unit: NTS thousands

Balance Sheet				
Code	Accounting Title	2026/6/30	2025/12/31	2025/6/30
	Assets			
	Current assets			
1100	Cash and cash equivalents	2,779,708	3,178,855	3,162,888
1110	Current financial assets at fair value through profit or loss	531,655	749,576	609,864
1136	Current financial assets at amortised cost	60,011	54,984	55,780
1170	Accounts receivable, net	10,144,421	6,064,679	6,318,942
1180	Accounts receivable due from related parties, net	212,949	28,241	29,809
1210	Other receivables due from related parties	4,353	2,269	4,742
130X	Current inventories	8,875,908	5,777,306	5,758,244
1470	Other current assets	1,621,555	1,256,980	1,039,743
1476	Other current financial assets	348,058	51,688	117,136
1479	Other current assets, others	1,273,497	1,205,292	922,607
11XX	Total current assets	24,230,560	17,112,890	16,980,012
	Non-current assets			
1517	Non-current financial assets at fair value through other comprehensive income	35,776	46,681	37,716
1535	Non-current financial assets at amortised cost	104,203	115,787	146,434
1550	Investments accounted for using equity method	163,044	166,674	169,361
1600	Property, plant and equipment	2,531,778	2,430,882	2,349,389
1755	Right-of-use assets	579,273	578,758	561,859
1780	Intangible assets	122,592	161,837	165,595
1840	Deferred tax assets	822,818	807,122	914,898
1900	Other non-current assets	387,430	443,413	566,216
1920	Guarantee deposits paid	196,354	190,069	171,717
1930	Long-term notes and accounts receivable	8,767	65,581	231,693
1975	Net defined benefit asset, non-current	154,518	153,394	141,199
1990	Other non-current assets, others	27,791	34,369	21,607
15XX	Total non-current assets	4,746,914	4,751,154	4,911,468
1XXX	Total assets	28,977,474	21,864,044	21,891,480
	Liabilities and equity			
	Liabilities			
	Current liabilities			
2100	Current borrowings	3,218,269	1,468,008	1,485,798
2120	Current financial liabilities at fair value through profit or loss	6,040	5,178	160,903
2130	Current contract liabilities	200,157	183,786	249,333
2170	Accounts payable	7,690,327	3,326,713	4,037,421
2180	Accounts payable to related parties	223,995	68,857	185,379
2200	Other payables	832,626	814,863	800,520
2201	Wages and salaries payable	666,449	814,863	677,065
2216	Dividends payable, non-cash assets distributions	166,177	0	123,455
2220	Other payables to related parties	1,756	0	0
2230	Current tax liabilities	197,112	85,927	91,892
2250	Current provisions	238,156	243,307	309,256
2280	Current lease liabilities	45,668	37,362	39,302
2300	Other current liabilities	3,219,829	3,071,523	1,219,430
2320	Long-term liabilities, current portion	1,899,932	1,899,521	0
2399	Other current liabilities, others	1,319,897	1,172,002	1,219,430
21XX	Total current liabilities	15,873,935	9,305,524	8,579,234
	Non-current liabilities			
2530	Bonds payable	0	0	1,899,110
2570	Deferred tax liabilities	382,812	356,608	315,648
2580	Non-current lease liabilities	339,720	342,377	341,858
2600	Other non-current liabilities	9,311	7,038	8,700
2640	Net defined benefit liability, non-current	6,168	6,118	7,834
2645	Guarantee deposits received	3,143	920	866
25XX	Total non-current liabilities	731,843	706,023	2,565,316
2XXX	Total liabilities	16,605,778	10,011,547	11,144,550
	Equity			
	Equity attributable to owners of parent			
	Share capital			
3110	Ordinary share	4,154,450	4,154,450	4,118,539
3140	Advance receipts for share capital	0	0	7,115
3100	Total Share Capital	4,154,450	4,154,450	4,125,654
	Capital surplus			
3200	Total capital surplus	3,722,664	3,715,272	3,650,828

	Retained earnings			
3300	Total retained earnings	4,739,833	4,275,485	3,530,407
	Other equity interest			
3400	Total other equity interest	(397,344)	(461,742)	(732,192)
3500	Treasury shares	(96,550)	(96,550)	(96,550)
31XX	Total equity attributable to owners of parent	12,123,053	11,586,915	10,478,147
36XX	Non-controlling interests	248,643	265,582	268,783
3XXX	Total equity	12,371,696	11,852,497	10,746,930
3X2X	Total liabilities and equity	28,977,474	21,864,044	21,891,480
3998	Equivalent issue shares of advance receipts for ordinary share	0	0	711,500
3999	Number of shares in entity held by entity and by its subsidiaries	7,317,397	7,317,397	7,317,397

Unit: NT\$ thousands EPS Unit: NT\$

Statement of Comprehensive Income					
Code	Accounting Title	2026/4/1To6/30	2025/4/1To6/30	2026/1/1To6/30	2025/1/1To6/30
	Operating revenue				
4000	Total operating revenue	8,751,281	6,186,936	15,061,489	13,221,851
	Operating costs				
5000	Total operating costs	6,677,523	4,681,628	11,472,573	10,123,704
5900	Gross profit (loss) from operations	2,073,758	1,505,308	3,588,916	3,098,147
5950	Gross profit (loss) from operations	2,073,758	1,505,308	3,588,916	3,098,147
	Operating expenses				
6100	Selling expenses	626,306	664,929	1,286,939	1,335,236
6200	Administrative expenses	267,336	278,364	527,145	535,855
6300	Research and development expenses	468,941	429,783	946,112	925,596
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	4,249	(11,092)	6,534	5,076
6000	Total operating expenses	1,366,832	1,361,984	2,766,730	2,801,763
6900	Net operating income (loss)	706,926	143,324	822,186	296,384
	Non-operating income and expenses				
	Interest income				
7100	Total interest income	22,466	33,125	41,957	66,378
	Other income				
7010	Total other income	2,902	3,092	8,165	9,237
	Other gains and losses				
7590	Miscellaneous disbursements	(63,352)	225,286	(108,389)	265,706
7630	Foreign exchange losses	69,956	302,424	122,478	85,740
7020	Other gains and losses, net	(6,604)	(527,710)	(14,089)	(351,446)
	Finance costs				
7510	Interest expense	23,227	23,493	41,816	41,063
7050	Finance costs, net	23,227	23,493	41,816	41,063
	Share of profit (loss) of associates and joint ventures accounted for using equity method				
7060	Share of profit (loss) of associates and joint ventures accounted for using equity method, net	8,842	(9,202)	7,373	(11,177)
7000	Total non-operating income and expenses	4,379	(524,188)	1,590	(328,071)
7900	Profit (loss) from continuing operations before tax	711,305	(380,864)	823,776	(31,687)
	Tax expense (income)				
7950	Total tax expense (income)	181,880	(368)	177,140	59,775
8000	Profit (loss) from continuing operations	529,425	(380,496)	646,636	(91,462)
8200	Profit (loss)	529,425	(380,496)	646,636	(91,462)
	Other comprehensive income				
	Components of other comprehensive income that will not be reclassified to profit or loss				
8316	Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(10,905)	7,617	(10,905)	7,617
8310	Components of other comprehensive income that will not be reclassified to profit or loss	(10,905)	7,617	(10,905)	7,617
	Components of other comprehensive income that will be reclassified to profit or loss				
8361	Exchange differences on translation	(39,868)	(536,133)	78,789	(439,848)
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	(7,927)	(107,124)	15,905	(87,897)
8360	Components of other comprehensive income that will be reclassified to profit or loss	(31,941)	(429,009)	62,884	(351,951)
8300	Total other comprehensive income	(42,846)	(421,392)	51,979	(344,334)
8500	Total comprehensive income	486,579	(801,888)	698,615	(435,796)
	Profit (loss), attributable to:				
8610	Profit (loss), attributable to owners of parent	513,457	(379,979)	630,525	(98,729)
8620	Profit (loss), attributable to non-controlling interests	15,968	(517)	16,111	7,267
	Comprehensive income attributable to:				
8710	Comprehensive income, attributable to owners of parent	471,092	(801,037)	682,675	(444,751)
8720	Comprehensive income, attributable to non-controlling interests	15,487	(851)	15,940	8,955
	Basic earnings per share				
9750	Total basic earnings per share	1.26	(0.94)	1.55	(0.24)
	Diluted earnings per share				
9850	Total diluted earnings per share	1.26	(0.94)	1.55	(0.24)

Unit: NT\$ thousands

Statements of Cash Flows			
Code	Accounting Title	2026/1/1To6/30	2025/1/1To6/30
	Cash flows from (used in) operating activities, indirect method		
A00010	Profit (loss) from continuing operations before tax	823,776	(31,687)

A10000	Profit (loss) before tax	823,776	(31,687)
	Adjustments		
	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	169,190	172,402
A20200	Amortization expense	60,634	85,285
A20300	Expected credit loss (gain) / Provision (reversal of provision) for bad debt expense	6,534	5,076
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	(109,097)	275,753
A20900	Interest expense	41,816	41,063
A21200	Interest income	(41,957)	(66,378)
A21300	Dividend income	(2,084)	(1,832)
A21900	Share-based payments	12,390	0
A22300	Share of loss (profit) of associates and joint ventures accounted for using equity method	(7,373)	11,177
A22500	Loss (gain) on disposal of property, plan and equipment	(86)	139
A29900	Other adjustments to reconcile profit (loss)	422,133	(110,920)
A20010	Total adjustments to reconcile profit (loss)	552,100	411,765
	Changes in operating assets and liabilities		
	Changes in operating assets		
A31115	Decrease (increase) in financial assets at fair value through profit or loss, mandatorily measured at fair value	52,794	(100,202)
A31150	Decrease (increase) in accounts receivable	(4,214,113)	1,296,680
A31190	Decrease (increase) in other receivable due from related parties	(2,084)	186
A31200	Adjustments for decrease (increase) in inventories	(3,427,164)	(568,564)
A31990	Decrease (increase) in other operating assets	(378,655)	43,913
A31000	Total changes in operating assets	(7,969,222)	672,013
	Changes in operating liabilities		
A32150	Increase (decrease) in accounts payable	4,518,752	66,839
A32190	Increase (decrease) in other payable to related parties	1,756	(954)
A32240	Increase (decrease) in net defined benefit liability	(1,074)	(1,091)
A32990	Increase (decrease) in other operating liabilities	(97,384)	(819,390)
A32000	Total changes in operating liabilities	4,422,050	(754,596)
A30000	Total changes in operating assets and liabilities	(3,547,172)	(82,583)
A20000	Total adjustments	(2,995,072)	329,182
A33000	Cash inflow (outflow) generated from operations	(2,171,296)	297,495
A33100	Interest received	42,548	66,767
A33200	Dividends received	2,778	2,742
A33300	Interest paid	(28,444)	(30,461)
A33500	Income taxes refund (paid)	(49,234)	(98,166)
AAAA	Net cash flows from (used in) operating activities	(2,203,648)	238,377
	Cash flows from (used in) investing activities		
B00040	Acquisition of financial assets at amortised cost	(25,294)	(36,861)
B00060	Proceeds from repayments of financial assets at amortised cost	30,188	102,370
B00100	Acquisition of financial assets at fair value through profit or loss	0	(9,852)
B00200	Proceeds from disposal of financial assets at fair value through profit or loss	275,086	18,744
B02700	Acquisition of property, plant and equipment	(216,673)	(81,076)
B02800	Proceeds from disposal of property, plant and equipment	335	5,509
B03700	Increase in refundable deposits	(6,285)	0
B03800	Decrease in refundable deposits	0	24,896
B04500	Acquisition of intangible assets	(2,373)	(35,711)
B05350	Acquisition of use-of-right assets	0	(222,853)
B06700	Increase in other non-current assets	(11,412)	(11,137)
BBBB	Net cash flows from (used in) investing activities	43,572	(245,971)
	Cash flows from (used in) financing activities		
C00100	Increase in short-term loans	12,887,182	9,523,936
C00200	Decrease in short-term loans	(11,137,985)	(9,227,379)
C03000	Increase in guarantee deposits received	2,213	18
C04020	Payments of lease liabilities	(22,755)	(22,823)
C04800	Exercise of employee share options	0	43,267
C05800	Change in non-controlling interests	(32,262)	(33,994)
CCCC	Net cash flows from (used in) financing activities	1,696,393	283,025
DDDD	Effect of exchange rate changes on cash and cash equivalents	64,536	(354,539)
EEEE	Net increase (decrease) in cash and cash equivalents	(399,147)	(79,108)
E00100	Cash and cash equivalents at beginning of period	3,178,855	3,241,996
E00200	Cash and cash equivalents at end of period	2,779,708	3,162,888
E00210	Cash and cash equivalents reported in the statement of financial position	2,779,708	3,162,888

Unit: NT\$ thousands

Statements of Change in Equity																
	3110	3140	3100	3200	3310	3320	3350	3300	3410	3420	3490	3400	3500	31XX	36XX	3XXX
	Ordinary share	Advance receipts for share capital	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign	Unrealised gains (losses) on financial assets measured at fair value	Others	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity

										financial statements	through other comprehensive income						
A1	Equity at beginning of period	4,154,450	0	4,154,450	3,715,272	712,550	386,169	3,176,766	4,275,485	(349,342)	(45,681)	(66,719)	(461,742)	(96,550)	11,586,915	265,582	11,852,497
B1	Legal reserve appropriated					63,708		(63,708)	0						0		0
B3	Special reserve appropriated						8,854	(8,854)	0						0		0
B5	Cash dividends of ordinary share							(166,177)	(166,177)						(166,177)		(166,177)
C7	Changes in equity of associates and joint ventures accounted for using equity method				6,633			0	0						6,633		6,633
D1	Profit (loss)							630,525	630,525						630,525	16,111	646,636
D3	Other comprehensive income							0	0	63,055	(10,905)		52,150		52,150	(171)	51,979
D5	Total comprehensive income							630,525	630,525	63,055	(10,905)		52,150		682,675	15,940	698,615
M7	Changes in ownership interests in subsidiaries				759										759	(759)	0
N1	Share-based payments							0	0			12,248	12,248		12,248	142	12,390
O1	Changes in non-controlling interests							0	0						0	(32,262)	(32,262)
Y1	Total increase (decrease) in equity				7,392	63,708	8,854	391,786	464,348	63,055	(10,905)	12,248	64,398		536,138	(16,939)	519,199
Z1	Equity at end of period	4,154,450	0	4,154,450	3,722,664	776,258	395,023	3,568,552	4,739,833	(286,287)	(56,586)	(54,471)	(397,344)	(96,550)	12,123,053	248,643	12,371,696

Unit: NT\$ thousands

Last year's Statements of Change in Equity																
		3110	3140	3100	3200	3310	3320	3350	3300	3410	3420	3400	3500	31XX	36XX	3XXX
		Ordinary share	Advance receipts for share capital	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (accumulated deficit)	Total retained earnings	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	Total other equity interest	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
A1	Equity at beginning of period	4,113,420	1,755	4,115,175	3,640,792	653,262	480,228	2,628,374	3,761,864	(327,451)	(58,719)	(386,170)	(96,550)	11,035,111	261,797	11,296,908
B1	Legal reserve appropriated					59,288		(59,288)	0					0		0
B5	Cash dividends of ordinary share							(123,455)	(123,455)					(123,455)		(123,455)
B17	Reversal of special reserve						(94,059)	94,059	0					0		0
D1	Profit (loss)							(98,729)	(98,729)					(98,729)	7,267	(91,462)
D3	Other comprehensive income							0	0	(353,639)	7,617	(346,022)		(346,022)	1,688	(344,334)
D5	Total comprehensive income							(98,729)	(98,729)	(353,639)	7,617	(346,022)		(444,751)	8,955	(435,796)
M7	Changes in ownership interests in subsidiaries				80			(9,273)	(9,273)					(9,193)	9,193	0
N1	Share-based payments	5,119	5,360	10,479	9,956			0	0					20,435	22,832	43,267
O1	Changes in non-controlling interests							0	0					0	(33,994)	(33,994)
Y1	Total increase (decrease) in equity	5,119	5,360	10,479	10,036	59,288	(94,059)	(196,686)	(231,457)	(353,639)	7,617	(346,022)		(556,964)	6,986	(549,978)
Z1	Equity at end of period	4,118,539	7,115	4,125,654	3,650,828	712,550	386,169	2,431,688	3,530,407	(681,090)	(51,102)	(732,192)	(96,550)	10,478,147	268,783	10,746,930