Taiwan Mask Corporation and Subsidiaries
Consolidated Financial Statements and
Independent Auditor's Review Report
Q1 2026 and 2025
(Stock Code: 2338)

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Taiwan Mask Corporation and Subsidiaries

Q1 2026 and 2025 Consolidated Financial Statements and Independent Auditor's Review Report

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Independent Auditors' Review Report

(115) Tsai-Sheng-Bao-Zi No. 26000135

To Taiwan Mask Corporation,

Introduction

We have audited the accompanying consolidated balance sheets as of March 31, 2026 and 2025, and the restated consolidated balance sheet as of December 31, 2025, and the consolidated statements of comprehensive income, changes in equity and cash flows for the three months ended March 31, 2026 and 2025, as well as the notes to the consolidated financial statements, including the summary of significant accounting policies, for Taiwan Mask Corporation and its subsidiaries (collectively referred to as the Group). The Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and IAS No. 34, "Interim Financial Reporting" as endorsed by the Financial Supervisory Commission. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

Scope

Except as explained in the following paragraph, we conducted our reviews in accordance with Standards on Review Engagements No. 2410, "Review of Financial Statements" in the Republic of China. The procedures performed when reviewing the consolidated financial statements include inquiries (mainly inquiring personnel responsible for financial and accounting tasks), analytical procedures and other review procedures. The scope of review is obviously smaller than that of audit. Therefore, the accountant may not be able to detect all the significant matters that can be identified through audit, so it is impossible to express an audit opinion.

Basis for qualified opinion

As explained in Note 4 (3), the financial statements of insignificant consolidated subsidiaries were not reviewed by independent accountants. Those statements reflect total assets of NT$3,233,769 thousand and NT$3,371,527 thousand, constituting 17.71% and 16.51% of the consolidated total assets, and total liabilities of NT$2,138,574 thousand and NT$2,222,784 thousand, constituting 17.72% and 13.43% of the consolidated total liabilities as of March 31, 2026, and 2025, respectively. This represented total comprehensive income of NT$10,222 thousand and NT$(152,154) thousand, constituting 6.09% and 48.89% of the consolidated total comprehensive income for the three months ended March 31, 2026, and 2025, respectively. As stated in Notes 6 (6) to the Consolidated Financial Statements, part of the investment using the equity method is prepared based on the financial statements from each company for the same period not reviewed by an CPA. The balances of such investments using the equity method were NT$69,560 thousand and NT$81,701 thousand, constituting 0.38% and 0.40% of the consolidated total assets as of March 31, 2026 and 2025, respectively. The shares of losses of affiliated companies recognized under the equity method were NT$(6,472) thousand and NT$(8,337) thousand, constituting (3.86%) and 2.68% of the consolidated total comprehensive income for the three months ended March 31, 2026, and 2025, respectively.

Qualified opinion

Except for the adjustments to the consolidated financial statements, if any, as might have been determined to be necessary had the financial statements of non-significant subsidiaries and certain investments accounted for using the equity method been reviewed by independent accountants, that we might have become aware of had it not been for the situation described above, based on our reviews, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Group as of March 31, 2026 and 2025, and the restated consolidated financial position as of December 31, 2025, and its consolidated financial performance and its consolidated cash flows for the three months ended March 31, 2026 and 2025 in accordance with "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and IAS No. 34, "Interim Financial Reporting" as endorsed by the Financial Supervisory Commission.

Emphasis of matter

As described in Note 6 (32) to the consolidated financial statements, in the first quarter of 2026, the Group acquired 100% equity interests in LUMAPURE CO., LTD. for NT$6,000 thousand in cash. The acquisition was an organizational restructuring under common control. Accordingly, the Group prepared the consolidated financial statements for the comparative periods using the book value method of consolidation from the date of control. Our review conclusion is not modified in respect of this matter.

PricewaterhouseCoopers Taiwan

Chien-Yu Liu
CPA
Hsin-Yi Tsai

Financial Supervisory Commission of the Executive Yuan
Approval Document for Attestation: Jin-Guan-Zheng-Shen-Zi No. 1090350620
Jin-Guan-Zheng-Shen-Zi No. 1140351490

May 6, 2026

Taiwan Mask Corporation and Subsidiaries
Consolidated Balance Sheets
March 31, 2026 and December 31 and March 31, 2025

Unit: NT$ Thousand

	Assets	Notes	March 31, 2026		(Restated) December 31, 2025		March 31, 2025	
			Amount	%	Amount	%	Amount	%
	Current assets							
1100	Cash and Cash Equivalents	6(1)	$ 1,362,483	8	$ 862,276	5	$ 1,234,099	6
1110	Financial Assets at Fair Value Through Profit or Loss - Current	6(2) and 8	1,897,749	10	1,762,276	10	2,759,320	14
1136	Financial Assets at Amortized Cost - Current	6(3) and 8	990,781	5	805,245	5	236,080	1
1140	Contract Asset - Current	6(23)	80,810	1	79,142	1	99,870	-
1150	Notes Receivables (Net)	6(4)	22,594	-	20,841	-	30,265	-
1170	Accounts Receivables (Net)	6(4)	1,049,425	6	918,208	5	1,171,566	6
1180	Accounts Receivables - Related Parties (Net)	6(4) and 7	2,818	-	3,251	-	1,584	-
1200	Other Receivables		37,427	-	43,285	-	49,303	-
1210	Other Receivables - Related Parties	7	6,023	-	5,608	-	1,851	-
1220	Tax Assets for the Period		761	-	728	-	494	-
130X	Inventories	6(5)	421,069	2	419,282	2	735,622	4
1410	Prepayments		403,902	2	351,814	2	230,404	1
1470	Other Current Assets		9,540	-	13,003	-	13,380	-
11XX	**Total Current Assets**		6,285,382	34	5,284,959	30	6,563,838	32
	Non-Current Assets							
1510	Financial Asset at Fair Value Through Profit or Loss - Non Current	6(2) and 8	207,922	1	202,023	1	196,892	1
1535	Financial Assets at Amortized Cost - Non Current	6(3) and 8	429,888	2	446,624	3	674,734	3
1550	Investment under Equity Method	6(6)	428,762	2	423,096	2	471,883	2
1600	Property, plant and equipment	6(7) and 8	9,068,202	50	9,887,318	57	10,908,403	54
1755	Right-of-use Asset	6(8)	378,764	2	389,426	2	405,699	2
1760	Investment property (Net)	6(10) and 8	694,215	4	178,933	1	166,261	1
1780	Intangible assets	6(11) and 8	297,475	2	307,661	2	635,078	3
1840	Deferred Income Tax Assets		28,512	-	28,661	-	17,312	-
1900	Other Non-Current Assets	6(12)	441,768	3	339,667	2	382,177	2
15XX	**Total Non-Current Assets**		11,975,508	66	12,203,409	70	13,858,439	68
1XXX	**Total Assets**		$ 18,260,890	100	$ 17,488,368	100	$ 20,422,277	100

(Continued)

Taiwan Mask Corporation and Subsidiaries
Consolidated Balance Sheets
March 31, 2026 and December 31 and March 31, 2025

Unit: NT$ Thousand

	Liabilities and Equities	Notes	March 31, 2026 Amount	%	(Restated) December 31, 2025 Amount	%	March 31, 2025 Amount	%
	Current liabilities							
2100	Short Term Loans	6(13) and 7	$ 4,518,603	25	$ 4,831,971	28	$ 5,855,422	29
2120	Financial Liabilities at Fair Value Through Profit or Loss - Current	6(2)	55,000	-	25,000	-	27,740	-
2130	Contract Liabilities - Current	6(23)	315,013	2	207,391	1	102,967	1
2150	Notes Payable		-	-	-	-	43,473	-
2170	Accounts Payable		392,149	2	417,983	2	337,673	2
2200	Other Payables	6(14)	943,655	5	970,891	6	1,309,309	6
2220	Other Payables - Related Parties	7	3,641	-	26	-	1,016	-
2230	Income Tax Liabilities for the Period		19,055	-	13,399	-	10,039	-
2250	Provision for Liabilities - Current		1,952	-	3,260	-	3,260	-
2280	Lease Liability - Current		36,305	-	38,088	-	33,185	-
2320	Long-term liabilities due within one year or one business cycle	6(15)(16)	1,581,785	9	1,728,036	10	1,355,199	7
2365	Refund Liabilities - Current		30,000	-	-	-	-	-
2399	Other Current Liabilities - Other		187,894	1	75,026	-	31,813	-
21XX	**Total Current Liabilities**		8,085,052	44	8,311,071	47	9,111,096	45
	Non-current liabilities							
2530	Corporate bonds payable	6(15)	1,997,138	11	1,996,838	12	3,613,826	17
2540	Long-term Loans	6(16)	1,504,697	8	2,342,790	13	3,272,183	16
2570	Deferred Income Tax.		118,985	1	114,616	1	162,565	1
2580	Lease liability - Non Current		357,974	2	366,321	2	386,322	2
2640	Defined Benefit Liabilities - Non Current	6(17)	2,665	-	2,815	-	4,035	-
2645	Guarantee Deposits Received		5,459	-	704	-	1,559	-
25XX	**Total Non-Current Liabilities**		3,986,918	22	4,824,084	28	7,440,490	36
2XXX	**Total Liabilities**		12,071,970	66	13,135,155	75	16,551,586	81
	Equity attributable to shareholders of the parent company							
	Capital	6(19)						
3110	Capital stock		3,668,492	20	3,168,492	18	2,564,562	13
	Capital surplus	6(20)						
3200	Capital surplus		3,446,547	19	2,305,149	14	1,589,959	8
	Retained earnings	6(21)						
3310	Legal reserve		863,958	5	863,958	5	863,958	4
3350	Unappropriated earnings		(1,072,841)	(6)	(1,184,883)	(7)	(269,945)	(1)
	Other equity interests	6(22)						
3400	Other equity interests		27,800	-	18,396	-	32,547	-
3500	Treasury stock	6(19) and 8	(891,759)	(5)	(891,759)	(5)	(1,167,369)	(6)
31XX	**Total Equities Attributable to Parent Company**		6,042,197	33	4,279,353	25	3,613,712	18
35XX	**Predecessor interests under common control**		-	-	7,068	-	-	-
36XX	**Non-controlling Interests**		146,723	1	66,792	-	256,979	1
3XXX	**Total Equities**		6,188,920	34	4,353,213	25	3,870,691	19
	Major Commitments and Contingencies	9						
	Major Events after Financial Statement Date	11						
3X2X	**Total Liabilities and Equities**		$ 18,260,890	100	$ 17,488,368	100	$ 20,422,277	100

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

Chairman: Chun-Kuang Tu　　Manager: Lidon Chen　　Accounting Officer: Shu-Hua Lin

Taiwan Mask Corporation and Subsidiaries
Consolidated Statement of Comprehensive Income
January 1 to March 31, 2026 and 2025

Unit: NT$ Thousand
Earning (Loss) per Share in NTD

	Items	Notes	January 1 to March 31, 2026 Amount	%	January 1 to March 31, 2025 Amount	%
4000	Operating income	6(23) and 7	$ 1,538,711	100	$ 1,627,957	100
5000	Operating costs	6(5) and 7	(1,268,629)	(82)	(1,445,763)	(89)
5900	Gross profit		270,082	18	182,194	11
	Operating Expenses	6 (28) (29) and 7				
6100	Selling Expenses		(64,257)	(4)	(96,176)	(6)
6200	Administrative Expenses		(139,763)	(9)	(114,092)	(7)
6300	R&D Expenses		(49,567)	(4)	(87,711)	(5)
6450	Expected loss on credit impairment	12(2)	(2,255)	-	(21,245)	(1)
6000	Total Operating Expenses		(255,842)	(17)	(319,224)	(19)
6900	Operating profit (loss)		14,240	1	(137,030)	(8)
	Non-operating income and expenses					
7100	Interest income	6(24)	2,544	-	3,343	-
7010	Other Incomes	6(25) and 7	29,828	2	16,690	1
7020	Other Gains and Losses	6(26)	203,480	13	(103,067)	(6)
7050	Financial Costs	6(27) and 7	(70,588)	(4)	(81,443)	(5)
7060	The share of affiliates and joint venture profits and losses recognized by the equity method	6(6)	(10,798)	(1)	(7,291)	(1)
7000	Total Non-Operating Incomes and Losses		154,466	10	(171,768)	(11)
7900	**Net profit (loss) before tax**		168,706	11	(308,798)	(19)
7950	Income Tax Expense	6(30)	(10,354)	(1)	(14,806)	(1)
8200	**Net profit (loss) for the period**		$ 158,352	10	($ 323,604)	(20)
	Other Comprehensive Incomes (Net)					
	Components of other comprehensive income that will be reclassified to profit or loss					
8361	Financial statement translation differences of foreign operations	6(22)	$ 9,404	1	$ 12,399	1
8300	**Other Comprehensive Incomes (Net)**		$ 9,404	1	$ 12,399	1
8500	**Total comprehensive income for the year**		$ 167,756	11	($ 311,205)	(19)
	Net Profit (Loss) Attributable to:					
8610	Parent Company		$ 149,507	10	($ 256,935)	(16)
8615	Predecessor interests under common control		(1,141)	-	-	-
8620	Non-controlling Interests		9,986	-	(66,669)	(4)
	Total		$ 158,352	10	($ 323,604)	(20)
	Total Comprehensive Incomes (Losses) Attributable to:					
8710	Parent Company		$ 158,911	10	($ 244,536)	(15)
8715	Predecessor interests under common control		(1,141)	-	-	-
8720	Non-controlling Interests		9,986	1	(66,669)	(4)
	Total		$ 167,756	11	($ 311,205)	(19)
	Basic earnings per share (loss)	6(31)				
9710	Parent Company		$ 0.52		($ 1.20)	
9720	Predecessor interests under common control		-		-	
9750	Total basic earnings per share (loss)		$ 0.52		($ 1.20)	
	Diluted earnings per share (loss)	6(31)				
9810	Parent Company		$ 0.52		($ 1.20)	
9820	Predecessor interests under common control		-		-	
9850	Total diluted earnings per share (loss)		$ 0.52		($ 1.20)	

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

Chairman: Chun-Kuang Tu Manager: Lidon Chen Accounting Officer: Shu-Hua Lin

Taiwan Mask Corporation and Subsidiaries
Consolidated Statement of Changes in Equity
January 1 to March 31, 2026 and 2025

Unit: NT$ Thousand

	Notes	Equity attributable to shareholders of the parent company								Predecessor interests under common control	Non-controlling Interests	Total Equity
				Retained earnings		Other equity interests						
		Capital stock	Capital surplus - Issue premiums	Legal reserve	Unappropriated earnings	Financial statement translation differences of foreign operations	Unrealized gain (loss) on investments on financial assets at fair value through other comprehensive income	Treasury stock	Total			
January 1 to March 31, 2025												
Ending Balance as of January 1, 2025		$ 2,564,562	$ 1,532,041	$ 863,958	$ 581,828	$ 22,814	($ 2,666)	($ 1,167,369)	$ 4,395,168	$ -	($ 323,260)	$ 4,071,908
Net loss		-	-	-	(256,935)	-	-	-	(256,935)	-	(66,669)	(323,604)
Other Comprehensive Profit or Loss	6(22)	-	-	-	-	12,399	-	-	12,399	-	-	12,399
Total comprehensive income for the year		-	-	-	(256,935)	12,399	-	-	(244,536)	-	(66,669)	(311,205)
Changes in ownership interests in subsidiaries recognized	6(20)	-	57,918	-	-	-	-	-	57,918	-	52,070	109,988
Recognition of the effect of impairment loss on amounts due from subsidiaries	4(3)	-	-	-	(594,838)	-	-	-	(594,838)	-	594,838	-
Ending Balance as of March 31, 2025		$ 2,564,562	$ 1,589,959	$ 863,958	($ 269,945)	$ 35,213	($ 2,666)	($ 1,167,369)	$ 3,613,712	$ -	$ 256,979	$ 3,870,691
January 1 to March 31, 2026												
Balance as of January 1, 2026 (Restated)		$ 3,168,492	$ 2,305,149	$ 863,958	($ 1,184,883)	$ 20,671	($ 2,275)	($ 891,759)	$ 4,279,353	$ 7,068	$ 66,792	$ 4,353,213
Profit (loss) for the year		-	-	-	149,507	-	-	-	149,507	(1,141)	9,986	158,352
Other Comprehensive Profit or Loss	6(22)	-	-	-	-	9,404	-	-	9,404	-	-	9,404
Total comprehensive income for the year		-	-	-	149,507	9,404	-	-	158,911	(1,141)	9,986	167,756
Cash capital increase	6 (19)(20)	500,000	1,097,745	-	-	-	-	-	1,597,745	-	-	1,597,745
Changes in ownership interests in subsidiaries recognized	6(20)	-	37,697	-	-	-	-	-	37,697	-	(37,697)	-
Recognition of the effect of impairment loss on amounts due from subsidiaries	4(3)	-	-	-	(37,465)	-	-	-	(37,465)	-	37,465	-
Changes in shares of affiliates recognized under the equity method	6(20)	-	5,956	-	-	-	-	-	5,956	-	-	5,956
Cash increase of non-controlling equity in Subsidiaries		-	-	-	-	-	-	-	-	-	70,177	70,177
Share-based payment transaction	6(18)	-	-	-	-	-	-	-	-	73	-	73
Organizational restructuring	6 (32)	-	-	-	-	-	-	-	-	(6,000)	-	(6,000)
Ending Balance as of March 31, 2026		$ 3,668,492	$ 3,446,547	$ 863,958	($ 1,072,841)	$ 30,075	($ 2,275)	($ 891,759)	$ 6,042,197	$ -	$ 146,723	$ 6,188,920

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

Chairman: Chun-Kuang Tu　　Manager: Lidon Chen　　Accounting Officer: Shu-Hua Lin

Taiwan Mask Corporation and Subsidiaries
Consolidated Statements of Cash Flows
January 1 to March 31, 2026 and 2025

Unit: NT$ Thousand

	Notes	January 1 to March 31, 2026	January 1 to March 31, 2025
Cash Flow from Operating Activities			
Net income before tax (loss)		$ 168,706	($ 308,798)
Adjustments to Reconcile Net Income to Net Cash Flow from Operating Activities			
Revenues and Expenses			
Depreciation	6 (7) (8) (10) (28)	383,756	357,300
Amortization	6(11)(28)	10,240	19,482
Expected loss on credit impairment	12(2)	2,255	21,245
Interest income	6(24)	(2,544)	(3,343)
Interest Expenses	6(27)	70,588	81,443
Net losses of financial assets and liabilities at fair value through profit or loss	6(2)(26)	(191,232)	153,736
Gain (loss) on disposal of investments	6(6)(26)	-	(45,719)
Share-based payment transaction	6(18)	73	-
Share of losses of affiliated companies recognized under the equity method	6(6)	10,798	7,291
Loss (gain) on disposal of property, plant and equipment	6(26)	3	(15,921)
Gain on lease modifications	6(8)(26)	-	(24)
The Changes of Assets/ Liabilities related to Operating Activities			
Net Changes of Assets related to Operating Activities			
Mandatory financial assets at fair value through profit or loss		49,860	214,904
Contract Assets		(1,668)	(8,903)
Notes Receivables		(1,754)	(30,098)
Accounts Receivables		(133,473)	174,568
Accounts Receivables－Related Parties		433	799
Other Receivables		5,858	(9,166)
Other Receivables－Related Parties		(415)	(545)
Inventories		(1,787)	(11,841)
Prepayments		(50,108)	50,623
Other Current Assets		3,463	6,991
Other Non-Current Assets		(102)	306
Net Changes of Liabilities related to Operating Activities			
Contract Liabilities		107,622	38,514
Notes Payable		-	(71)
Accounts Payable		(25,834)	(204,085)
Other Payables		1,703	129,392
Other Payables- related Parties		15	1,016
Provisions		(1,308)	(3,808)
Refund Liabilities		30,000	-
Other Current Liabilities		112,868	(21,259)
Defined Benefit Liabilities		(151)	(3,439)
Net Cash In-Flow from Operating		547,865	590,590
Interest Received		2,544	3,343
Interest Paid		(63,203)	(67,990)
Income Tax Paid		(122)	(7,067)
Net Cash In-Flow (Out-Flow) from Operating Activities		487,084	518,876

(Continued)

Taiwan Mask Corporation and Subsidiaries
Consolidated Statements of Cash Flows
January 1 to March 31, 2026 and 2025

Unit: NT$ Thousand

	Notes	January 1 to March 31, 2026	January 1 to March 31, 2025
Cash Flow from Investment Activities			
Increase in financial assets measured at amortized cost	6(3)	($ 165,629)	($ 16,082)
Decrease in financial assets measured at amortized cost	6(3)	4,035	5,000
Acquisition of investment property by the Equity Method	6(6)	(10,000)	-
Proceeds from Disposal of Investments Accounted for Under the Equity Method	6(6)	-	56,302
Acquisition of Property, Plants and Equipment	6(7)(33)	(215,603)	(815,760)
Proceeds from Disposal of Property, Plant and Equipment	6(7)	-	16,116
Acquisition of Intangible Assets	6(11)	(54)	(117)
Increase in refundable deposit		(3,477)	(11,793)
Decrease of Guarantee Deposits		13,031	14,450
Net Cash Outflow from Investing Activities		(377,697)	(751,884)
Cash Flows from Financing Activities			
Increase of Short Term Loan	6(34)	1,746,809	2,796,696
Redemption of Short Term Loan	6(34)	(2,060,177)	(3,141,689)
Increase of Long Term Loan	6(34)	185,440	804,500
Redemption of Long Term Loan	6(34)	(1,172,225)	(495,681)
Issuance of financial liabilities designated as at fair value through profit or loss - convertible corporate bonds	6(2)	30,000	-
Redemption of Lease Principal		(10,888)	(10,768)
Increase in Guarantee Deposits Received	6(34)	4,755	24
Decrease of Guarantee Deposits Received	6(34)	-	(33,277)
Cash increase of non-controlling equity in Subsidiaries	4(3)	70,177	109,796
Cash capital increase	6 (19)(20)	1,597,745	-
Consideration for acquisition of predecessor interests under common control	6 (32)	(2,400)	-
Net Cash In-Flow (Out-Flow) from Funding Activities		389,236	29,601
Adjustments of Exchange Rate		1,584	6,964
Net increase (decrease) in cash and cash equivalents		500,207	(196,443)
Beginning Balance of Cash and Cash Equivalents	6(1)	862,276	1,430,542
Ending Balance of Cash and Cash Equivalents	6(1)	$ 1,362,483	$ 1,234,099

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

Chairman: Chun-Kuang Tu　　Manager: Lidon Chen　　Accounting Officer: Shu-Hua Lin

Taiwan Mask Corporation and Subsidiaries
Notes to the Consolidated Financial Statements
Q1 2026 and 2025

Unit: NT$ Thousand
(Unless otherwise specified)

I. Company History

Taiwan Mask Corporation (hereinafter referred to as the "Company") was established on October 21, 1988, and started its operations in March 1989. The Company was approved by the shareholders meeting on June 12, 2000 to acquire Shin-Tai Technology Co., Ltd., on the merger record date of December 1, 2000, with the Company being the surviving entity. The Company and its subsidiary (collectively referred to as the "Group") mainly engage in the research, development, manufacturing and sales of photomask and integrated circuits, providing technical assistance, consultation, inspection and repair of the abovementioned products, and manufacturing and buying and selling of medical equipment. LUMINOUS RISE INVESTMENT CO., LTD. holds a 17.27% equity interest in the Company, and the ultimate parent company of the Group is Star Fusion Group Co., Ltd. (formerly Softstar Entertainment Inc.).

II. Date and procedures for passing the financial statement

The consolidated financial statements were reported to the Board of Directors and issued on May 6, 2026.

III. Application of New and Revised International Financial Reporting Standards

(I) The impact from adopting the newly released and revised IFRS and IAS recognized and issued into effect by the Financial Supervisory Commission (FSC).

The following table summarizes the applicable newly released, revised and amended standards and interpretations of the IFRS and IAS recognized and issued into effect by the Financial Supervisory Commission in 2026:

Newly released/corrected/amended standards and interpretations	Effective Date Issued by IASB
Amendments to IFRS 9 and IFRS 7 “Amendments to the Classification and Measurement of Financial Instruments”	January 1, 2026
Amendments to IFRS 9 and IFRS 7, “Contracts Referencing Nature-dependent Electricity”	January 1, 2026
IFRS 17 - Insurance contracts	January 1, 2023
Amendment to IFRS 17 - Insurance contracts	January 1, 2023
Amendments to IFRS 17 "First-time Adoption of IFRS 17 and IFRS 9 - Comparative Information"	January 1, 2023
Annual Improvements to IFRS Accounting Standards - Volume 11	January 1, 2026

The Group believes that the adoption of aforementioned IFRSs will not have a significant effect on the financial position and performance.

(II) Impact of the newly released and amended IFRS and IAS recognized by the FSC not yet adopted by the Company.

None.

(III) IFRS and IAS issued by the IASB but not yet recognized by the FSC.

The following table summarizes the applicable newly released, corrected and amended standards and interpretations of the IFRS and IAS issued by the IASB but not yet recognized by the FSC:

Newly released/corrected/amended standards and interpretations	Effective Date Issued by IASB
IFRS 10 and IAS 28 amendments, Sale or contribution of assets between an investor and its associate or joint venture	To be determined by the IASB
IFRS 18 "Presentation and Disclosure in Financial Statements"	June 1, 2027 (Note)
IFRS 19 "Subsidiaries without Public Accountability: Disclosures"	January 1, 2027
Amendments to IAS 21, "Translation to a Hyperinflationary Presentation Currency"	January 1, 2027

Note: In a press release dated September 25, 2025, the FSC announced that public companies will adopt IFRS 18, International Financial Reporting Standard 18 (hereinafter referred to as "IFRS18"), beginning in 2028. In addition, if an entity elects to early adopt IFRS18, it may do so after IFRS18 has been endorsed by the FSC.

The Group believes that the adoption of aforementioned IFRSs will not have a significant effect on the financial position and performance, except for the following:

IFRS 18 "Presentation and Disclosure in Financial Statements"

IFRS 18 "Presentation and Disclosure in Financial Statements" replaces IAS 1, updates the structure of comprehensive income statement, requires the disclosure of management-defined performance measures, and enhances the principles for grouping and classifying information for main financial statements and notes.

IV. Summary of Significant Accounting Policies

Significant accounting policies are the same as those in Note 4 of the 2025 consolidated financial statements, except for the statement of compliance, basis of preparation, basis of consolidation, and newly added items described below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(I) Compliance statement

1. The consolidated financial statements of the Group have been prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and the IAS No. 34, "Interim Financial Reporting" as endorsed by the FSC.
2. The consolidated financial statements should be read in conjunction with the 2025 consolidated financial statements.

(II) Basis of Preparation

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

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

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

2. The preparation of financial statements in conformity with IFRS, IAS, IFRIC Interpretations, and SIC Interpretations as endorsed by the FSC (collectively referred herein as the "IFRSs") requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(III) Basis of consolidation

1. The basis for preparation of consolidated financial statements

The principles for preparing the consolidated financial statements are the same as those for the 2025 consolidated financial statements.

2. Subsidiaries included in the consolidated financial statements:

			Ownership (%)			
Name of Investor	Name of Subsidiary	Main Business Activity	March 31, 2026	December 31, 2025	March 31, 2025	Explanation
Taiwan Mask Corporation	SunnyLake Park International Holding, Inc.	Investment company	100	100	100	Note 10
Taiwan Mask Corporation	Goke Holdings Co., Ltd.	Investment company	100	100	100	Note 5
Taiwan Mask Corporation	Miracle Technology CO., LTD.	Electronics components manufacturing, electronics materials and precision equipment distribution and power component design	100	100	100	
Taiwan Mask Corporation	Innova Vision INC.	Manufacturing, retail, wholesale and international trade of medical equipment	45.55	53.11	66.71	Note 3, Note 10
Taiwan Mask Corporation	One Test Systems	Research, development and design of test equipment and related components	100	100	100	Note 10
Taiwan Mask Corporation	Pilot Energy Co., Ltd.	Battery manufacturing industry	20.00	20.00	20.00	Note 10

Name of Investor	Name of Subsidiary	Main Business Activity	Ownership (%) March 31, 2026	Ownership (%) December 31, 2025	Ownership (%) March 31, 2025	Expla-nation
Taiwan Mask Corporation	Magpie Energy Co., Ltd.	Energy technical services	20.00	20.00	-	Note 7, Note 11
Taiwan Mask Corporation	Taiwan Laser Welding Technology Corporation	Laser welding of thick steel plates	100	100	-	Note 6, Note 11
Goke Holdings Co., Ltd.	Innova Vision INC.	Manufacturing, retail, wholesale and international trade of medical equipment	4.57	0.11	0.13	Note 3, Note 5, Note 10
Goke Holdings Co., Ltd.	Aptos Technology INC.	Design, packaging and testing of NAND flash memory, solid state drives and the related products	47.19	47.19	47.19	Note 2, Note 4, Note 5, Note 10
Goke Holdings Co., Ltd.	Xsense Technology Corporation	Investment company	100	100	100	Note 5, Note 10
Goke Holdings Co., Ltd.	Xsense Technology Corporation (B.V.I.) Taiwan Branch	Precious metal coating	53.00	53.00	53.00	Note 5, Note 10
Goke Holdings Co., Ltd.	Digital-Can Tech. Co., Ltd.	3D Printing and Plastic Mold Design	49.57	57.39	57.39	Note 5, Note 10
Goke Holdings Co., Ltd.	Pilot Energy Co., Ltd.	Battery manufacturing industry	38.89	38.89	38.89	Note 5, Note 8, Note 10
Goke Holdings Co., Ltd.	Magpie Energy Co., Ltd.	Energy technical services	38.89	38.89	-	Note 5, Note 7, Note 11
Goke Holdings Co., Ltd.	Moment Semiconductor, Inc.	Retail and wholesale of memory products	18.75	25.27	52.84	Note 1, Note 5, Note 10
Aptos Technology INC.	New Sunrise Limited	Investment company	100	100	100	Note 10
Pilot Energy Co., Ltd.	ADL Energy Corp	Renewable energy self-use power generation equipment industry	100	100	100	Note 10
ADL Energy Corp	Aptos Global Holding Corp.	Investment company	100	100	100	Note 10
Miracle Technology CO., LTD.	Jing Hao Investment Co., Ltd.	Investment company	100	100	100	Note 10

Name of Investor	Name of Subsidiary	Main Business Activity	Ownership (%) March 31, 2026	Ownership (%) December 31, 2025	Ownership (%) March 31, 2025	Explanation
Miracle Technology CO., LTD.	Miracle International Enterprise (Shanghai) Co., Ltd.	Electronics components manufacturing, electronics materials and precision equipment distribution and power component design	100	100	100	Note 10
Jing Hao Investment Co., Ltd.	Miko-China Enterprise (Shanghai) Co., Ltd.	Electronics components manufacturing, electronics materials and precision equipment distribution and power component design	100	100	100	Note 10
Jing Hao Investment Co., Ltd.	MIKO Technology Co., Ltd.	Electronics components manufacturing, electronics materials and precision equipment distribution and power component design	100	100	100	Note 10
Miko-China Enterprise (Shanghai) Co., Ltd.	Sichuan Miracle Power Technology Co., Ltd.	IC product design, production and sales	79.17	79.17	79.17	Note 10
Miracle International Enterprise(Shanghai) Co., Ltd.	Sichuan Miracle Power Technology Co., Ltd.	IC product design, production and sales	20.83	20.83	20.83	Note 10
Innova Vision INC.	LUMAPURE CO., LTD.	Medical equipment retail and wholesale	100	-	-	Note 9, Note 11
Innova Vision INC.	Innova Technology	Medical equipment retail and wholesale	100	100	100	Note 10
Innova Vision INC.	Innova Vision (B.V.I.) Inc.	Investment company	100	100	100	Note 10
Innova Vision INC.	iPro Vision Inc.	Medical equipment retail and wholesale	52.03	52.03	52.03	Note 10

Name of Investor	Name of Subsidiary	Main Business Activity	Ownership (%) March 31, 2026	Ownership (%) December 31, 2025	Ownership (%) March 31, 2025	Expla-nation
Innova Vision (B.V.I.) Inc.	iPro Vision Inc.	Medical equipment retail and wholesale	47.97	47.97	47.97	Note 10

Note 1: In October 2025, Moment Semiconductor, Inc. carried out a cash capital increase through the issuance of new shares. Goke Holdings Co., Ltd. did not participate in the capital increase, resulting in its shareholding ratio decreasing from 52.84% to 25.27% and a loss of substantive control over the company. Accordingly, it has been excluded from the consolidated entities since October 2025. In March 2026, Moment Semiconductor, Inc. carried out another cash capital increase through the issuance of new shares, and Goke Holdings Co., Ltd. did not participate in the capital increase, resulting in its shareholding ratio decreasing from 25.27% to 18.75%, recognizing capital surplus of NT$5,956.

Note 2: The Company's subsidiary, Goke Holdings Co., Ltd., which holds a majority of the Board of Directors of the company, has substantial control over the company and therefore included the company in the consolidated financial statements as a consolidated entity.

Note 3: Before the capital increases, the Company and its subsidiary, Goke Holdings Co., Ltd., held shareholding ratios of 75.32% and 0.19%, respectively. Innova Vision Inc. carried out cash capital increases through the issuance of new shares in January and November 2025 in the amounts of NT$200,000 and NT$89,880, respectively. Although the Company and its subsidiary, Goke Holdings Co., Ltd., participated in the subscriptions, they did not subscribe in proportion to their shareholding ratios, resulting in their shareholding ratios decreasing from 75.32% and 0.19% to 53.11% and 0.11%, respectively, and capital surplus of NT$113,502 was recognized. Innova Vision Inc. carried out cash capital increases through the issuance of new shares in January and March 2026 in the amounts of NT$48,370 and NT$24,809, respectively. The Company did not participate in the capital increases, resulting in its shareholding ratio decreasing from 53.11% to 45.55%. Although the Company's subsidiary, Goke Holdings Co., Ltd., participated in the subscriptions, it did not subscribe in proportion to its shareholding ratio, resulting in its shareholding ratio increasing from 0.11% to 4.57%, and capital surplus of NT$34,996 was recognized in total.

Note 4: In June 2025, Aptos Technology INC. resolved to dissolve the company at its shareholders' meeting and filed a petition for bankruptcy with the court in the same month. As of the issuance date of these consolidated financial statements, the liquidation process has not yet been completed.

Note 5: Formerly named You-Yuan Investment Co., Ltd., it was renamed Goke Holdings Co., Ltd. in August 2025.

Note 6: In October 2025, the Company established its subsidiary, Taiwan Laser Welding Technology Corporation, by contributing steel structure business equipment with an appraised value of NT$270,000 as capital.

Note 7: In November 2025, the Company's subsidiary, Pilot Energy Co., Ltd., carried out a spin-off of its hydrogen energy business to establish a fellow subsidiary, Magpie Energy Co., Ltd.

Note 8: In January 2026, Digital-Can Tech. Co., Ltd. carried out a cash capital increase through the issuance of new shares in the amount of NT$20,000. Goke Holdings Co., Ltd. did not participate in the capital increase, resulting in its shareholding ratio decreasing from 57.39% to 49.57%, and capital surplus of NT$2,701 was recognized.

Note 9: In February 2026, Innova Vision Inc., a subsidiary of the Company, acquired 100% equity interests in LUMAPURE CO., LTD., a group company under common control. With reference to the provisions of the IFRS Q&A issued by the Accounting Research and Development Foundation, the aforementioned transactions were organizational restructurings under common control and were deemed to have been acquired through consolidation from the date of control. Accordingly, the comparative financial reports for prior periods were retrospectively restated. Please refer to Note 6 (32) for details.

Note 10: The financial statements of the entity as of and for the three months ended March 31, 2026 and 2025 were not reviewed by independent accountants as the entity did not meet the definition of a significant subsidiary.

Note 11: The financial statements of the entity as of and for the three months ended March 31, 2026 were not reviewed by independent accountants as the entity did not meet the definition of a significant subsidiary.

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

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

5. Significant restrictions: None.

6. Subsidiaries that have non-controlling interests that are material to the Corporate Group:

The total non-controlling interests of the Group as of March 31, 2026, December 31 and March 31, 2025 were NT$146,723, NT$66,792, and NT$256,979, respectively. The following information shows subsidiaries that have non-controlling interests that are material to the Group:

		Non-controlling Interests				
		March 31, 2026		December 31, 2025		
Name of Subsidiary	Main location of business	Amount	Ownership in %	Amount	Ownership in %	Expla-nation
Aptos Technology and its subsidiaries	Taiwan	($ 15,818)	52.81%	($ 33,920)	52.81%	
Xsense Technology Corporation (B.V.I.) Taiwan Branch	Taiwan	(90,107)	47.00%	(109,627)	47.00%	
Digital-Can Tech. Co., Ltd.	Taiwan	98,899	50.43%	56,376	42.61%	
Pilot Energy Co., Ltd. and its subsidiaries	Taiwan	87,821	41.11%	90,037	41.11%	

Name of Subsidiary	Main location of business	Non-controlling Interests March 31, 2025 Amount	Ownership in %	Explanation
Aptos Technology and its subsidiaries	Taiwan	($ 1,038)	52.81%	
Xsense Technology Corporation (B.V.I.) Taiwan Branch	Taiwan	17,384	47.00%	
Digital-Can Tech. Co., Ltd.	Taiwan	61,447	42.61%	
Pilot Energy Co., Ltd. and its subsidiaries	Taiwan	168,574	41.11%	

Aggregate financial information of subsidiaries:

Balance Sheet

	Aptos Technology and its subsidiaries		
	March 31, 2026	December 31, 2025	March 31, 2025
Current assets	$ 25,242	$ 20,566	$ 114,875
Non-Current Assets	8,892	8,892	338,971
Current liabilities	(386,072)	(386,072)	(929,202)
Non-current liabilities	(61)	(61)	(242,042)
Total net assets	($ 351,999)	($ 356,675)	($ 717,398)

	Xsense Technology Corporation (B.V.I.) Taiwan Branch		
	March 31, 2026	December 31, 2025	March 31, 2025
Current assets	$ 34,299	$ 57,794	$ 223,282
Non-Current Assets	46,962	56,271	219,115
Current liabilities	(765,637)	(790,992)	(727,259)
Non-current liabilities	(10,250)	(12,775)	(139,833)
Total net assets	($ 694,626)	($ 689,702)	($ 424,695)

	Digital-Can Tech. Co., Ltd.		
	March 31, 2026	December 31, 2025	March 31, 2025
Current assets	$ 173,039	$ 115,407	$ 106,296
Non-Current Assets	50,201	45,653	38,893
Current liabilities	(59,892)	(66,764)	(39,059)
Non-current liabilities	(5,376)	(1,993)	(7,622)
Total net assets	$ 157,972	$ 92,303	$ 98,508

	Pilot Energy Co., Ltd. and its subsidiaries		
	March 31, 2026	December 31, 2025	March 31, 2025
Current assets	$ 166,585	$ 123,540	$ 211,930
Non-Current Assets	232,882	234,598	405,320
Current liabilities	(201,280)	(158,042)	(144,563)
Non-current liabilities	(101,183)	(110,285)	(188,578)
Total net assets	$ 97,004	$ 89,811	$ 284,109

Statement of Comprehensive Income

	Aptos Technology and its subsidiaries	
	January 1 to March 31, 2026	January 1 to March 31, 2025
Revenue	$ -	$ 61,324
Profit (loss) before income tax	4,676	(12,819)
Income tax benefits	-	-
Net income (loss) of this period from continuing operations	4,676	(12,819)
Net loss	4,676	(12,819)
Other comprehensive income (net after tax)	-	-
Total comprehensive income for the year	$ 4,676	($ 12,819)

	Xsense Technology Corporation (B.V.I.) Taiwan Branch	
	January 1 to March 31, 2026	January 1 to March 31, 2025
Revenue	$ 6,081	$ 74,688
Net loss before taxes	(4,923)	(76,484)
Income tax benefits	-	-
Net loss of current period from continuing operations	(4,923)	(76,484)
Net loss	(4,923)	(76,484)
Other comprehensive income (net after tax)	-	-
Total comprehensive income for the year	($ 4,923)	($ 76,484)

	Digital-Can Tech. Co., Ltd.	
	January 1 to March 31, 2026	January 1 to March 31, 2025
Revenue	$ 71,039	$ 19,711

Profit (loss) before income tax	45,669	(1,962)
Income tax benefits	-	-
Net income (loss) of this period from continuing operations	45,669	(1,962)
Net loss	45,669	(1,962)
Other comprehensive income (net after tax)	-	-
Total comprehensive income for the year	$ 45,669	($ 1,962)

	Pilot Energy Co., Ltd. and its subsidiaries	
	January 1 to March 31, 2026	January 1 to March 31, 2025
Revenue	$ 54,751	$ 28,581
Net loss before taxes	(3,058)	(20,094)
Income tax benefits	-	-
Net loss of current period from continuing operations	(3,058)	(20,094)
Net loss	(3,058)	(20,094)
Other comprehensive income (net after tax)	-	-
Total comprehensive income for the year	($ 3,058)	($ 20,094)

Statements of Cash Flows

	Aptos Technology and its subsidiaries	
	January 1 to March 31, 2026	January 1 to March 31, 2025
Net Cash In-Flow (Out-Flow) from Operating Activities	$ 4,676	$ 12,437
Net Cash In-Flow from Investing Activities	-	1,680
Net Cash Outflow from Funding Activities	-	(1,448)
Increase (Decrease) of Cash and Cash Equivalents	4,676	12,669
Beginning Balance of Cash and Cash Equivalents	18,452	11,282
Ending Balance of Cash and Cash Equivalents	$ 23,128	$ 23,951

	Xsense Technology Corporation (B.V.I.) Taiwan Branch	
	January 1 to March 31, 2026	January 1 to March 31, 2025
Cash In-Flow (Out-Flow) from Operating Activities	$ 10,316	($ 6,285)

Net Cash In-Flow from Investing Activities	4,850	8,715
Net Cash Outflow from Funding Activities	(17,114)	(54,638)
Increase (Decrease) in Cash and Cash Equivalents	(1,948)	(52,208)
Beginning Balance of Cash and Cash Equivalents	11,814	65,060
Ending Balance of Cash and Cash Equivalents	$ 9,866	$ 12,852

	Digital-Can Tech. Co., Ltd.	
	January 1 to March 31, 2026	January 1 to March 31, 2025
Net Cash In-Flow (Out-Flow) from Operating Activities	$ 34,797	$ 31,667
Net Cash Outflow from Investing Activities	(16,097)	(210)
Net Cash Outflow from Funding Activities	(3,588)	(5,852)
Increase (Decrease) of Cash and Cash Equivalents	15,112	25,605
Beginning Balance of Cash and Cash Equivalents	72,664	52,838
Ending Balance of Cash and Cash Equivalents	$ 87,776	$ 78,443

	Pilot Energy Co., Ltd. and its subsidiaries	
	January 1 to March 31, 2026	January 1 to March 31, 2025
Net cash outflow from operating activities	($ 23,853)	($ 76,150)
Net Cash Outflow from Investing Activities	(229)	(18,083)
Net Cash In-Flow (Out-Flow) from Funding Activities	41,985	58,598
Net increase (decrease) in cash and cash equivalents	17,903	(35,635)
Beginning Balance of Cash and Cash Equivalents	16,949	59,897
Ending Balance of Cash and Cash Equivalents	$ 34,852	$ 24,262

After evaluating the operating conditions of its subsidiaries, Aptos Technology Inc. and Xsense Technology Corporation (B.V.I.) Taiwan Branch, and the recoverability of receivables due from these companies for the three months ended March 31, 2026 and 2025, respectively, the Group recognized impairment losses of NT$37,465 and NT$594,838, respectively, and adjusted retained earnings and non-controlling interests accordingly.

(IV) Employee benefits

Pensions

Defined benefit plans

The calculation of pension cost during the interim period adopts the pension cost rate determined by actuarial calculations at the end of the previous financial year, and is based on the beginning of the year to the end of the current period. If there are major market changes and major reductions, liquidation or other major one-off events after the end date, adjustments shall be made and relevant information shall be disclosed in accordance with the abovementioned policies.

(V) Income tax

Income tax expenses of the interim period are calculated based on the estimated annual average effective tax rate applied to the pre-tax profit and loss of the interim period, and the relevant information shall be disclosed in accordance with the aforementioned policies.

(VI) Organizational restructuring under common control

1. For the organizational restructuring, pursuant to the explanation in the IFRS Q&A, “Accounting Treatment for Business Combinations under Common Control”, issued by the Accounting Research and Development Foundation on October 26, 2018, as IFRS 3, “Business Combinations”, does not provide explicit requirements for business combinations under common control, the relevant interpretations issued in Taiwan shall continue to apply. Accordingly, the book value method is adopted, the entities are deemed to have been consolidated from the beginning, and the financial statements for prior periods are restated.
2. If the acquisition is made in cash, the difference between the consideration for the combination and the net assets acquired shall be adjusted against capital surplus arising from share premium. If capital surplus is required to be reduced but the recorded capital surplus is insufficient, retained earnings shall be reduced.
3. In addition, pursuant to Interpretation Letter Ji-Mi-Zi No. 301 issued by the Accounting Research and Development Foundation in 2012, when the Group prepares comparative balance sheets, the equity interests originally held by shareholders under common control shall be attributed to “predecessor interests under common control”; when the Group prepares comparative statements of income, the share attributable to the shareholders originally under common control shall be attributed to “net profit (loss) of predecessor interests under common control.”

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

There are no major changes. Please refer to Note 5 of the 2025 consolidated financial statements.

VI. Summary of Significant Accounting Items

(I) Cash and Cash Equivalents

	March 31, 2026	December 31, 2025 (Restated)	March 31, 2025
Cash on hand	$ 33,415	$ 32,219	$ 549
Checking accounts and demand deposits	1,329,068	830,057	1,233,550
Total	$ 1,362,483	$ 862,276	$ 1,234,099

1. The Group associates with a variety of financial institutions all with high credit quality to disperse credit risk, so it expects that the probability of counterparty default is remote.
2. The Group has no cash and cash and cash equivalents pledged to others.

(II) Financial assets and liabilities at fair value through profit or loss

Items	March 31, 2026	December 31, 2025	March 31, 2025
Current items:			
Mandatory financial assets at fair value through profit or loss			
Shares of listed and OTC company	$ 1,897,749	$ 1,762,276	$ 2,759,320
Financial liabilities mandatorily measured at fair value through profit or loss			
Convertible bond call/put options	$ -	$ -	($ 27,740)
Financial liabilities designated as at fair value through profit or loss			
Convertible bonds	($ 55,000)	($ 25,000)	$ -
Non-current items:			
Mandatory financial assets at fair value through profit or loss			
Shares of listed and OTC company	$ 55,401	$ 37,400	$ 54,640
Shares of non-listed and non-OTC company	22,219	44,321	31,950
Limited partnership	130,302	120,302	110,302
	$ 207,922	$ 202,023	$ 196,892

1. Details of financial assets/liabilities at fair value through profit or loss recognized in profit or loss are as follows:

	January 1 to March 31, 2026		January 1 to March 31, 2025	
Financial assets mandatorily measured at fair value through profit or loss				
Shares of listed and OTC company	$	185,484	($	145,200)
Convertible bond call/put options		-	(	8,536)
Shares of non-listed and non-OTC company		5,748		-
	$	191,232	($	153,736)

2. Please see Note 8 on how the Group provides financial assets at fair value through profit or loss as a pledged collateral.
3. As of March 31, 2026 and December 31, 2025, the Group recorded NT$55,000 and NT$25,000, respectively, under "financial liabilities designated at fair value through profit or loss upon initial recognition", which represents the convertible corporate bonds issued by the Group's subsidiary, Innova Vision Inc. (hereinafter referred to as "Innova Vision"). As these convertible corporate bonds are hybrid instruments, Innova Vision designated the entire convertible corporate bonds payable as financial liabilities at fair value through profit or loss upon initial recognition.
4. The issuance terms of Innova Vision's first domestic secured convertible corporate bonds issued in 2025 are as follows:
   (1) Innova Vision issued its first domestic secured convertible corporate bonds with a total issue amount of NT$75,000, a coupon rate of 2.7%, and a term of five years, issued in tranches. The outstanding period of the first tranche is from December 18, 2025 to December 18, 2030, and the outstanding period of the second tranche is from January 27, 2026 to December 18, 2030. Upon maturity, the convertible corporate bonds will be redeemed in cash in a lump sum at the face value of the bonds plus any accrued and unpaid interest.
   (2) Unless otherwise prohibited during the periods specified below, the holders of these convertible corporate bonds may, at any time from the day following the expiration of one month after the issuance date of the bonds until the maturity date, request Innova Vision to convert the bonds into ordinary shares of Innova Vision: (1) during the book closure period for Innova Vision's stock dividends, cash dividends, or subscription to new shares for cash capital increase; (2) during the book closure period as of the capital reduction record date for any capital reduction; and (3) during any other period in which transfer registration of Innova Vision's ordinary shares is suspended in accordance with applicable laws. The rights and obligations of the ordinary shares issued upon conversion shall be the same as those of the ordinary shares already issued by Innova Vision.
   (3) The conversion price of these convertible corporate bonds is determined in accordance with the pricing model set forth in the conversion terms. Thereafter, if Innova Vision becomes subject to the anti-dilution provisions, the conversion price shall be adjusted in accordance with the pricing model set forth in the conversion terms. In addition, on the base date specified in the conversion terms, the conversion price shall be reset in accordance with the pricing model set forth therein. As of March 31, 2026, the conversion price was NT$10 per share.

(4) From the date falling three years after the issuance of these convertible corporate bonds until 30 days prior to the expiration of the issuance period, Innova Vision may, by giving 30 days' prior written notice to the bondholders, redeem these bonds early in cash in accordance with the relevant provisions; provided, however, that the bondholders may still request conversion into ordinary shares of Innova Vision before the redemption date specified in the aforementioned notice.

(5) In accordance with the conversion terms, all of these convertible corporate bonds that have been redeemed or converted by Innova Vision shall be canceled and may not be resold or reissued, and the conversion rights attached thereto shall be extinguished accordingly.

5. Please see Note 12 (2) and (3) for the price risk and fair value information related to financial assets and liabilities at fair value through profit or loss.

(III) Financial assets measured at amortized cost

Items	March 31, 2026	December 31, 2025	March 31, 2025
Current items:			
Demand Deposit	$ 76,764	$ 123,949	$ 152,098
Time deposits	914,017	681,296	83,982
	$ 990,781	$ 805,245	$ 236,080
Non-current items:			
Demand Deposit	$ 382,810	$ 382,810	$ 384,710
Time deposits	47,078	63,814	290,024
	$ 429,888	$ 446,624	$ 674,734

1. Financial assets at amortized cost is recognized in the profit or loss shown as follows:

	January 1 to March 31, 2026	January 1 to March 31, 2025
Interest income	$ 1,500	$ 1,953

2. While not considering other credit enhancements, the financial assets at amortized cost held by the Group had the maximum exposure of credit risk at NT$1,420,669, NT$1,251,869, and NT$910,814 as of March 31, 2026, December 31 and March 31, 2025, respectively.

3. Please see Note VIII on how the Group provides financial assets at amortized cost as a pledged collateral.

(IV) Notes and accounts receivable

	March 31, 2026	December 31, 2025 (Restated)	March 31, 2025
Notes Receivables	$ 22,594	$ 20,841	$ 30,265
Accounts Receivables	$ 1,142,942	$ 1,008,852	$ 1,297,327
Accounts Receivables－Related Parties	2,818	3,251	1,584
	1,145,760	1,012,103	1,298,911
Less: Loss allowance	(93,517)	(90,644)	(125,761)
	$ 1,052,243	$ 921,459	$ 1,173,150

2. Aging of accounts receivable notes receivable is as follows:

	March 31, 2026		December 31, 2025 (Restated)	
	Accounts Receivables	Notes Receivables	Accounts Receivables	Notes Receivables
Not past due	$ 903,453	$ 22,594	$ 815,807	$ 20,841
Up to 30 days	129,803	-	80,177	-
31-90 days	10,033	-	20,330	-
91-180 days	7,356	-	8,559	-
More than 181 days past due	95,115	-	87,230	-
	$ 1,145,760	$ 22,594	$ 1,012,103	$ 20,841

	March 31, 2025	
	Accounts Receivables	Notes Receivables
Not past due	$ 911,980	$ 30,265
Up to 30 days	148,657	-
31-90 days	57,513	-
91-180 days	17,102	-
More than 181 days past due	163,659	-
	$ 1,298,911	$ 30,265

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

2. As of March 31, 2026, December 31 and March 31, 2025, accounts receivable and notes receivable were all from contracts with customers. The balances of accounts receivable from contracts with customers as of January 1, 2025 were NT$1,369,929.
3. While not considering other credit enhancements, the accounts receivable held by the Group had the maximum exposure of credit risk at NT$1,074,837, NT$942,300, and NT$1,203,415, respectively, as of March 31, 2026, December 31 and March 31 of 2025.
4. Please refer to Note 12 (2) for the information on credit risk.

(V) <u>Inventories</u>

	March 31, 2026		
	Cost	(Gain from reversal of) loss allowance on decline in market value of inventories	Book value
Raw materials	$ 246,041	($ 46,091)	$ 199,950
Work in process	114,978	(9,151)	105,827
Finished goods	136,056	(80,119)	55,937
Merchandise	126,035	(66,680)	59,355
Total	$ 623,110	($ 202,041)	$ 421,069

	December 31, 2025 (Restated)		
	Cost	(Gain from reversal of) loss allowance on decline in market value of inventories	Book value
Raw materials	$ 219,989	($ 51,045)	$ 168,944
Work in process	120,050	(20,475)	99,575
Finished goods	142,857	(70,928)	71,929
Merchandise	144,881	(66,047)	78,834
Total	$ 627,777	($ 208,495)	$ 419,282

	March 31, 2025		
	Cost	(Gain from reversal of) loss allowance on decline in market value of inventories	Book value
Raw materials	$ 333,373	($ 69,585)	$ 263,788
Work in process	175,882	(28,097)	147,785
Finished goods	166,264	(22,059)	144,205
Merchandise	201,949	(22,105)	179,844
Total	$ 877,468	($ 141,846)	$ 735,622

The cost of inventories recognized as losses by the Corporate Group.

	January 1 to March 31, 2026	January 1 to March 31, 2025
Cost of goods sold	$ 1,276,518	$ 1,457,055
Gains on reversal of inventory write-downs and obsolescence	(6,454)	(10,490)
Revenue from sales of leftovers	(1,435)	(802)
	$ 1,268,629	$ 1,445,763

From January 1 to March 31, 2026 and 2025, part of the inventory for which the provision for impairment losses had been made in the previous period was sold, resulting in a recovery in the net realizable value of the inventory, which was recognized as a decrease in operating costs.

(VI) Investment under Equity Method

	March 31, 2026	December 31, 2025	March 31, 2025
Affiliates:			
Advagene Biopharma Co., Ltd.	$ 23,810	$ 30,760	$ 43,002
Weida Hi-Tech Co., Ltd.	14,528	13,346	24,198
TrueLight Corporation	359,202	363,237	390,182
BKS Tec Corp.	9,476	-	14,501
Moment Semiconductor, Inc.	21,746	15,753	-
	$ 428,762	$ 423,096	$ 471,883

1. Affiliates

(1) The basic information of the Group’s material associates is as follows:

Name of Company	Main location of business	Shareholding percentage March 31, 2026	December 31, 2025	March 31, 2025	Measurement method
TrueLight Corporation	Taiwan	12.11%	12.11%	12.11%	Equity method

(2) The summarized financial information of the Group’s material associates is as follows:

Balance Sheet

	TrueLight Corporation		
	March 31, 2026	December 31, 2025	March 31, 2025
Current assets	$ 648,354	$ 447,745	$ 742,498
Non-Current Assets	674,758	663,359	621,018
Current liabilities	(408,833)	(230,685)	(227,803)
Non-current liabilities	(202,295)	(135,121)	(167,919)
Total net assets	$ 711,984	$ 745,298	$ 967,794
Share of net assets of associates	$ 86,224	$ 90,259	$ 117,200
Goodwill	272,978	272,978	272,982
Book value of associates	$ 359,202	$ 363,237	$ 390,182

Statement of Comprehensive Income

	TrueLight Corporation	
	January 1 to March 31, 2026	January 1 to March 31, 2025
Revenue	$ 180,550	$ 69,687
Net profit (loss) of current period from continuing operations	($ 35,715)	$ 3,690
Other comprehensive income (net after tax)	-	-
Total comprehensive income for the year	($ 35,715)	$ 3,690
Dividends received from associates	$ -	$ -

(3) The book value and the share of operating results of each of the Group's insignificant affiliates are summarized as follows:
As of March 31, 2026, December 31 and March 31, 2025, the aggregate carrying amounts of the Group's individually insignificant associates were NT$69,560, NT$59,859, and NT$81,701, respectively.

	January 1 to March 31, 2026	January 1 to March 31, 2025
Total comprehensive income for the year	($ 6,472)	($ 8,337)

(4) The Group's material associate, TrueLight Corporation, has a quoted market price, and its fair value as of March 31, 2026, December 31 and March 31, 2025 was NT$1,116,450, NT$644,625, and NT$525,825, respectively.

2. As of March 31, 2026 and December 31 and March 31, 2025, the Group held 20.20% and 28.20%, 20.20% and 28.20%, and 20.71% and 28.20% of the shares of Advagene Biopharma Co., Ltd. and Weida Hi-Tech Company, respectively, and was the single largest shareholder of the two companies. However, the Group did not hold a majority of the Board of Directors' seats and therefore did not actually participate in the business decisions and operating policies, including strategic decisions (such as financing, acquisitions, personnel and dividend policies) of Advagene Biopharma and Weida Hi-Tech. The Group's shareholding alone does not reach the statutory attendance percentage of shareholders meetings, indicating that the Group has no actual ability to direct the relevant activities. Therefore, it is judged that the Group has no control over the companies and only has a significant influence on them.

3. From January to September 2025, the Group sold shares of Advagene Biopharma Co., Ltd., resulting in a decrease in its shareholding ratio from 25.62% to 20.20%, and recognized a gain on disposal of investment of NT$50,098.

4. In March 2024, the Group acquired 13,500 thousand common shares of TrueLight Corporation through private placement with an investment amount of NT$410,400. As of March 31, 2026, the shareholding ratio was 12.11%, making the Group the single largest shareholder of the Company. However, the Group's shareholding does not reach the statutory attendance percentage of shareholders meetings, indicating that the Group has no actual ability to direct relevant activities. Therefore, it is judged that the Group has no control over the company and has only a significant influence on it.

5. In April 2024, the Group acquired 6,000 thousand common shares issued by BKS Tec Corp. through a cash capital increase, with an investment amount of NT$30,000 and a shareholding ratio of 38.91%. In March 2026, the Group entered into an investment agreement with BKS Tec Corp. to increase its investment amount by NT$10,000, resulting in its shareholding ratio increasing from 38.91% to 45.92%, making it the single largest shareholder of BKS Tec Corp. However, the Group did not hold a majority of the seats on the Board of Directors and therefore did not actually participate in all business decisions and operating policies of BKS Tec Corp., including strategic decisions (such as financing, acquisitions, personnel matters, and dividend policies). In addition, the Group's shareholding did not reach half of the historical average attendance rate at shareholders' meetings, indicating that the Group does not have the actual ability to direct the relevant activities. Therefore, the Group concluded that it does not have control over BKS Tec Corp., but only significant influence.

6. In October 2025, Moment Semiconductor, Inc. issued 4,500 thousand new shares through a capital increase in the amount of NT$45,000. As the Group did not participate in the subscription in proportion to its shareholding, its shareholding ratio in Moment Semiconductor, Inc. decreased from 52.84% to 25.27%. The Group assessed that it lost control as of that date and recognized its retained investment in the former subsidiary at fair value of NT$17,109 on the date control was lost. In March 2026, Moment Semiconductor, Inc. carried out a cash capital increase through the issuance of new shares. As the Group did not participate in the capital increase, its shareholding ratio decreased from 25.27% to 18.75%, and capital surplus of NT$5,956 was recognized.

7. For the three months ended March 31, 2026 and 2025, except for TrueLight Corporation, which was reviewed, the investment income of long-term equity investments using the equity method was recognized based on the financial statements compiled by the investees for the same period and not reviewed by independent accountants.

(VII) Property, plant and equipment

	Buildings and structures (including land)	Machinery and equipment	Office equipment	Transportation equipment	Mold equipment	Other equipment	Unfinished construction and equipment under acceptance	Total
January 1, 2026 (Restated)								
Cost	$ 3,107,311	$ 11,085,960	$ 113,255	$ 8,114	$ 64,682	$ 1,039,813	$ 541,922	$ 15,961,057
Accumulated depreciation and impairments	(1,387,049)	(3,978,727)	(85,240)	(5,112)	(38,582)	(579,029)	-	(6,073,739)
	$ 1,720,262	$ 7,107,233	$ 28,015	$ 3,002	$ 26,100	$ 460,784	$ 541,922	$ 9,887,318
2026								
January 1 (Restated)	$ 1,720,262	$ 7,107,233	$ 28,015	$ 3,002	$ 26,100	$ 460,784	$ 541,922	$ 9,887,318
Add - Cost	699	20,155	254	229	-	9,328	37,672	68,337
Disposals - Cost	-	(36)	-	-	-	-	-	(36)
Disposal - Accumulated depreciation	-	33	-	-	-	-	-	33
Depreciation	(55,845)	(264,233)	(3,755)	(292)	(1,613)	(43,030)	-	(368,768)
Reclassification	(518,850)	96,395	348	-	-	370	(96,945)	(518,682)
March 31	$ 1,146,266	$ 6,959,547	$ 24,862	$ 2,939	$ 24,487	$ 427,452	$ 482,649	$ 9,068,202
March 31, 2026								
Cost	$ 2,589,160	$ 11,202,474	$ 113,857	$ 8,343	$ 64,682	$ 1,049,511	$ 482,649	$ 15,510,676
Accumulated depreciation and impairments	(1,442,894)	(4,242,927)	(88,995)	(5,404)	(40,195)	(622,059)	-	(6,442,474)
	$ 1,146,266	$ 6,959,547	$ 24,862	$ 2,939	$ 24,487	$ 427,452	$ 482,649	$ 9,068,202

	Buildings and structures (including land)	Machinery and equipment	Office equipment	Transportation equipment	Mold equipment	Other equipment	Unfinished construction and equipment under acceptance	Total
January 1, 2025 (Restated)								
Cost	$ 3,057,156	$ 9,602,172	$ 107,518	$ 9,327	$ 65,095	$ 990,567	$ 1,588,591	$ 15,420,426
Accumulated depreciation and impairments	(1,156,092)	(3,363,404)	(68,073)	(5,607)	(36,357)	(408,752)	-	(5,038,285)
	$ 1,901,064	$ 6,238,768	$ 39,445	$ 3,720	$ 28,738	$ 581,815	$ 1,588,591	$ 10,382,141
2025								
January 1 (Restated)	$ 1,901,064	$ 6,238,768	$ 39,445	$ 3,720	$ 28,738	$ 581,815	$ 1,588,591	$ 10,382,141
Add - Cost	16,152	32,936	2,550	-	-	16,342	803,582	871,562
Disposals - Cost	-	(897)	(210)	(730)	-	-	-	(1,837)
Disposal - Accumulated depreciation	-	897	210	535	-	-	-	1,642
Depreciation	(57,263)	(233,737)	(5,039)	(321)	(1,984)	(46,644)	-	(344,988)
Reclassification	-	716,730	-	-	-	52,060	(768,907)	(117)
March 31	$ 1,859,953	$ 6,754,697	$ 36,956	$ 3,204	$ 26,754	$ 603,573	$ 1,623,266	$ 10,908,403
March 31, 2025								
Cost	$ 3,073,308	$ 10,350,941	$ 109,858	$ 8,597	$ 65,095	$ 1,058,969	$ 1,623,266	$ 16,290,034
Accumulated depreciation and impairments	(1,213,355)	(3,596,244)	(72,902)	(5,393)	(38,341)	(455,396)	-	(5,381,631)
	$ 1,859,953	$ 6,754,697	$ 36,956	$ 3,204	$ 26,754	$ 603,573	$ 1,623,266	$ 10,908,403

1. The Group had no interest capitalization for investment property in the period between January 1 and March 31, 2026 and 2025.
2. The major components of the Group's houses and buildings include land, buildings and factory renovation projects. Except for land, they are depreciated for 3 to 60 years.
3. Information on property, plant and equipment pledged to others as collateral is provided in Note 8.
4. The abovementioned property, plant and equipment of the Group are for self-use.

(VIII) Leasing arrangements - lessee

1. The underlying assets leased by the Group include land, buildings and company vehicles. Leasing contracts are typically made for periods of 3 to 20 years. Lease contracts are negotiated separately and include a variety of terms and conditions. There are no restrictions for the leased assets, except that they cannot be used as loan collaterals.
2. The carrying amount of right-of-use assets and the depreciation charge are as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
	Book value	Book value	Book value
Land	$ 302,033	$ 306,063	$ 318,745
Buildings and structures	15,166	18,522	12,272
Transportation equipment (company vehicles)	8,323	10,394	16,799
Other equipment	53,242	54,447	57,883
	$ 378,764	$ 389,426	$ 405,699

	January 1 to March 31, 2026	January 1 to March 31, 2025
	Depreciation	Depreciation
Land	$ 4,030	$ 4,473
Buildings and structures	3,905	3,144
Transportation equipment (company vehicles)	2,280	2,644
Other equipment	1,205	1,203
	$ 11,420	$ 11,464

3. For the three months ended March 31, 2026 and 2025, the increases of right-of-use assets were NT$758 and NT$3,563, respectively. The decreases in right-of-use assets of the Group for the three months ended March 31, 2026 and 2025 were NT$0 and (NT$10,664), respectively.
4. The information on profit or loss items related to lease contracts is as follows:

	January 1 to March 31, 2026	January 1 to March 31, 2025
Items affecting current profit and loss		
Interest expenses on lease liabilities	$ 1,480	$ 1,575
Expenses for short-term lease contracts	1,060	618
Lease of low-value assets	221	668
Gain on lease modifications	-	24

5. For the three months ended March 31, 2026, and 2025, the Group’s total cash outflow for leases was NT$13,649 and NT$13,629, respectively.

6. Options to extend or terminate leases

   In determining lease terms, the Group takes into consideration all facts and circumstances that create economic incentives to exercise an option to extend or terminate leases. The assessment of lease period is reviewed if a significant event occurs which affects the assessment of options to extend or options not to terminate.

(IX) Leasing arrangements - lessor

1. The Group leases out assets such as buildings. The lease contracts are typically made for periods of 1 to 2 years. The terms of lease contracts are negotiated separately and include various terms and conditions. In order to preserve the condition of leased assets, the Group usually requires lessees not to pledge the underlying leased assets.
2. The Group's rent receivable has no overdue payment, and the credit risk loss amount is not significant after assessment.
3. The Group recognized rental income of NT$14,853 and NT$6,122 based on operating lease contracts in the period between January 1 and March 31, 2026 and 2025, respectively, and none of the lease contracts were variable lease payments.
4. The maturity analysis of the undiscounted lease payments under the operating leases is as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Current year	$ 15,694	$ -	$ 13,387
Within 1 year	2,160	5,719	-
Within 2 year	2,160	2,160	-
Within 3 year	2,160	2,160	-
Within 4 year	2,160	2,160	-
Within 5 year	180	2,160	-
Within 6 year	-	180	-
Total	$ 24,514	$ 14,539	$ 13,387

(X) Real estate investment

	Buildings and structures
January 1, 2026	
Cost	$ 209,050
Accumulated depreciation	(30,117)
	$ 178,933
2026	
January 1	$ 178,933
Reclassification	538,485
Reclassification for the period -- Cost	(25,685)
Reclassification for the period -- Accumulated depreciation	6,050
Depreciation	(3,568)
March 31	$ 694,215

March 31, 2026	
Cost	$ 721,850
Accumulated depreciation	(27,635)
	$ 694,215

	Buildings and structures
January 1, 2025	
Cost	$ 192,176
Accumulated depreciation	(25,067)
	$ 167,109
2025	
January 1	$ 167,109
Depreciation	(848)
March 31	$ 166,261
March 31, 2025	
Cost	$ 192,176
Accumulated depreciation	(25,915)
	$ 166,261

1. Rental income and direct operating expenses of investment real estate:

	January 1 to March 31, 2026	January 1 to March 31, 2025
Rental income from investment property	$ 14,853	$ 6,122
Direct operating expenses incurred by investment property that generates rental income for the period	$ 3,568	$ 848

2. The fair value of the investment property held by the Group as of March 31, 2026, December 31 and March 31, 2025 was NT$1,275,867, NT$1,155,750 and NT$426,991, respectively. It was valued using the income method and was of Level 3 fair value. The key assumptions are as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Discount rate	3.76%~4.73%	3.69%~5.60%	3.17%~4.73%
Annual rent (net income)	$ 61,116	$ 19,335	$ 19,658
Number of years	31~45	31~45	27~46

3. No capitalization of interest for investment property in the period between January 1 and March 31, 2026 and 2025.

4. As of March 31, 2026, December 31, 2025 and March 31, 2025, the investment property was pledged as collateral, please refer to Note 8.

(XI) Intangible assets

	2026					
	Trademark and concession	Computer software	Patents	Others	Goodwill	Total
January 1 (Restated)						
Cost	$ 278,523	$ 129,479	$ 184,360	$ 33,333	$ 271,920	$ 897,615
Accumulated amortization and impairments	(180,503)	(124,399)	(144,109)	(18,889)	(122,054)	(589,954)
	$ 98,020	$ 5,080	$ 40,251	$ 14,444	$ 149,866	$ 307,661
January 1 (Restated)	$ 98,020	$ 5,080	$ 40,251	$ 14,444	$ 149,866	$ 307,661
Additions	-	54	-	-	-	54
Amortization expense	(4,165)	(2,348)	(2,060)	(1,667)	-	(10,240)
March 31	$ 93,855	$ 2,786	$ 38,191	$ 12,777	$ 149,866	$ 297,475
March 31						
Cost	$ 278,523	$ 129,533	$ 184,360	$ 33,333	$ 271,920	$ 897,669
Accumulated amortization and impairments	(184,668)	(126,747)	(146,169)	(20,556)	(122,054)	(600,194)
	$ 93,855	$ 2,786	$ 38,191	$ 12,777	$ 149,866	$ 297,475

	2025					
	Trademark and concession	Computer software	Patents	Others	Goodwill	Total
January 1						
Cost	$ 276,588	$ 126,820	$ 179,698	$ 33,333	$ 295,626	$ 912,065
Accumulated amortization and impairments	(96,765)	(95,181)	(25,727)	(12,222)	(27,390)	(257,285)
	$ 179,823	$ 31,639	$ 153,971	$ 21,111	$ 268,236	$ 654,780
January 1	$ 179,823	$ 31,639	$ 153,971	$ 21,111	$ 268,236	$ 654,780
Add - Cost	-	117	-	-	-	117
Amortization expense	(6,771)	(7,107)	(3,937)	(1,667)	-	(19,482)
Reclassification	-	-	(337)	-	-	(337)
March 31	$ 173,052	$ 24,649	$ 149,697	$ 19,444	$ 268,236	$ 635,078
March 31						
Cost	$ 276,588	$ 126,937	$ 179,361	$ 33,333	$ 295,626	$ 911,845
Accumulated amortization and impairments	(103,536)	(102,288)	(29,664)	(13,889)	(27,390)	(276,767)
	$ 173,052	$ 24,649	$ 149,697	$ 19,444	$ 268,236	$ 635,078

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

	January 1 to March 31, 2026		January 1 to March 31, 2025	
Operating costs	$	5,434	$	12,946
Operating Expenses		4,806		6,536
	$	10,240	$	19,482

2. Goodwill allocated to the cash-generating unit of the Group identified by the operating department:

March 31, 2026				December 31, 2025			
Photomask and semiconductor segment		Medical segment		Photomask and semiconductor segment		Medical segment	
$	106,618	$	43,248	$	106,618	$	43,248

March 31, 2025			
Photomask and semiconductor segment		Medical segment	
$	224,988	$	43,248

(XII) Other Non-Current Assets

	March 31, 2026		December 31, 2025 (Restated)		March 31, 2025	
Prepayments for equipment	$	412,812	$	301,276	$	306,316
Refundable Deposit		28,278		37,845		74,076
Others		678		546		1,785
Total	$	441,768	$	339,667	$	382,177

(XIII) Short Term Loans

Type of borrowings	March 31, 2026		Range of interest rate	Collateral
Bank borrowings				
Credit loan	$	1,362,629	1.6%~3.033%	None
Secured borrowings		3,077,980	1.825%~4.469%	Certificates of deposit, reserve accounts (Note 1), stocks of listed and OTC companies and treasury stock
Other borrowings (Related Parties)				
Credit loan		77,994	2.7%	None
	$	4,518,603		

Type of borrowings	December 31, 2025	Range of interest rate	Collateral
Bank borrowings			
Credit loan	$ 1,289,740	1.6%~3.5%	None
Secured borrowings	3,464,737	0.5%~4.469%	Certificates of deposit, reserve accounts (Note 1), machinery equipment, stocks of listed and OTC companies and treasury stock
Other borrowings (Related Parties)			
Credit loan	77,494	2.7%	None
	$ 4,831,971		

Type of borrowings	March 31, 2025	Range of interest rate	Collateral
Bank borrowings			
Credit loan	$ 2,525,482	0.86%~4.20%	None
Secured borrowings	3,209,711	0.5%~3.61%	Certificates of deposit, reserve accounts (Note 2), stocks of listed and OTC companies and treasury stock
Other borrowings			
Credit loan	120,229	2.7%	None
	$ 5,855,422		

Note 1: The responsible person of the Company is the joint guarantor.
Note 2: The responsible person of the subsidiary is the joint guarantor.

The interest expenses recognized in profit and loss in the period between January 1 and March 31, 2026 and 2025 were NT$33,505 and NT$34,545, respectively.

(XIV) Other Payables

	March 31, 2026	December 31, 2025 (Restated)	March 31, 2025
Payable on machinery and equipment	$ 212,539	$ 248,269	$ 584,040
Machine maintenance payable	189,783	240,101	133,960
Payroll and bonus payable	130,481	141,844	168,716
Others	410,852	340,677	422,593
	$ 943,655	$ 970,891	$ 1,309,309

(XV) Corporate bonds payable

	March 31, 2026	December 31, 2025	March 31, 2025
Corporate bonds payable	$ 4,300,000	$ 4,300,000	$ 4,300,000
Less: Amount of exercised conversion options	(325,200)	(325,200)	(325,200)
Less: Discount on corporate bonds payable	(3,798)	(4,392)	(28,158)
	3,971,002	3,970,408	3,946,642
Less: Corporate bonds with the put option exercised	(1,576,900)	(1,576,900)	(33,400)
Less: Corporate bonds redeemed early	(299,416)	(299,416)	(299,416)
Less: Current portion of corporate bonds payable	(97,548)	(97,254)	-
	$ 1,997,138	$ 1,996,838	$ 3,613,826

1. The terms of issuance for the Group's 3rd domestic unsecured convertible bonds are as follows:
   (1) The Group has been approved by the competent authority to raise and issue NT$2,000,000 of the 3rd domestic unsecured convertible bonds, with a coupon rate of 0% and an issuance period of 5 years from August 3, 2021 to August 3, 2026. The convertible bonds are repayable in cash at par value on maturity. The convertible bonds were listed for trading on August 3, 2021.
   (2) The bondholders may request the conversion of the convertible bonds into the Group's common shares at any time from the day after the expiration of three months from the date of issuance of the corporate bonds to the maturity date, except during the period when the transfer of the corporate bonds is suspended in accordance with the regulations or laws, and the rights and obligations of the converted common shares are the same as those of the original issued common shares.
   (3) The conversion price of the convertible bonds is determined in accordance with the pricing model stipulated in the Measures, and the conversion price will be adjusted in accordance with the pricing model stipulated in the Conversion Measures in the event that the Group is subject to anti-dilution provisions. The conversion price will be reset on the base date set by the Regulations in accordance with the pricing model stipulated in the Conversion Measures. As of March 31, 2026, the conversion price was NT$73.50 per share.
   (4) If the closing price of the Company's common stock exceeds 30% of the then conversion price for 30 consecutive business days from the day following the third month of the issuance of the convertible bonds to the 40th business day prior to the expiration of the issuance period, the Company may redeem the outstanding corporate bonds within the next 30 business days at the par value of the corporate bonds in cash.
   (5) If the outstanding balance of the convertible bonds is less than 10% of the total par value of the corporate bonds issued, the Company may redeem the convertible bonds at any time thereafter for cash at the par value of the corporate bonds, from the day following the third month of the issuance of the corporate bonds to the 40th business

day prior to the expiration of the issuance period.

(6) As of March 31, 2026, a total amount of NT$325,200 had been converted into 3,742 thousand shares of common stock.

(7) As of March 31, 2026, 15,769 convertible bonds were redeemed at the price of NT$100; the repurchase amount was NT$1,576,900.

(8) Upon issuance of convertible bonds, the Group separated the conversion options from the components of liabilities in accordance with IAS 32, “Financial Instruments: Presentation”, and recorded “capital surplus - stock options” at NT$406,616. The embedded repurchase and repurchase rights are separated from the principal contractual debt instruments in accordance with IFRS 9, "Financial Instruments", because they are not closely related to the economic characteristics and risks of the principal contractual debt instruments, and are recorded as "financial assets or liabilities at fair value through profit or loss" on a net basis. The effective interest rate of the master contract debt after the separation was 0.0902%.

2. First series domestic secured corporate bonds

In order to raise the Group's working capital, the board of directors resolved to approve on August 5, 2022 the issue of the first series domestic secured corporate bond. The issue has been reported to and approved by the Taipei Exchange, and the terms are as follows:

(1) Total amount of issue: According to the different issue conditions, there are two types of bonds, A and B, of which A is issued with an amount of NT$300,000, and B is issued with an amount of NT$200,000, totaling NT$500,000.

(2) Issue period: Five years, issued on September 28, 2022, and matured on September 28, 2027.

(3) Coupon rate and repayment method of principal and interest: Both Bond A and Bond B have a fixed annual coupon rate of 1.80%. Simple interest is calculated and paid once a year, and the principal is repaid in cash at the face value of the bond at maturity.

(4) Guarantee method: The Company's bonds are guaranteed by the joint delegation guarantee contract signed and the obligation and the contract of guarantee for the performance of corporate bonds signed by major banks.

3. Second series domestic secured convertible corporate bonds

In order to raise the Group's working capital, the board of directors resolved to approve on August 5, 2022 the issue of the second series domestic secured convertible corporate bond. The issue has been reported to and approved by the Taipei Exchange, and the terms are as follows:

(1) Total amount of issue: According to the different issue conditions, there are two types of bonds, A and B, of which A is issued with an amount of NT$200,000, and B is issued with an amount of NT$300,000, totaling NT$500,000.

(2) Issue period: Five years, issued on December 27, 2022, and matured on December 27, 2027.

(3) Coupon rate and repayment method of principal and interest: Bond A has a fixed annual coupon rate of 2.20% and Bond B has a fixed annual coupon rate of 2.38%. Simple interest is calculated and paid once a year, and the principal is repaid in cash at the face value of the bond at maturity.

(4) Guarantee method: The Company's bonds are guaranteed by the joint delegation guarantee contract signed and the obligation and the contract of guarantee for the

performance of corporate bonds signed by major banks.

(5) Upon the resolution of the Group's board of directors on May 27, 2024, the Chairman was authorized to repurchase all the second series domestic secured convertible corporate bonds B issued by the Company in 2022 from the securities dealer's office for cancellation and delisting. As the early repurchase was near the expiration of principal repayment of NT$300,000 on June 24, the delisting from Taipei Exchange was determined to be done on June 25, 2024.

4. Third series domestic secured convertible corporate bonds

In order to raise the Group's working capital, the board of directors resolved to approve on August 4, 2023 the issue of the third series domestic secured convertible corporate bond. The issue has been reported to and approved by the Taipei Exchange, and the terms are as follows:

(1) Total amount issued: NT$300,000 in total.

(2) Issuance period: Five years from issuance on August 28, 2023 to expiration on August 28, 2028.

(3) Coupon rate and method of repayment of principal and interest: The coupon rate is a fixed interest rate of 1.62% per annum, and the simple interest is calculated once a year. At maturity, the principal is repaid in cash based on the face value of the bond.

(4) Guarantee method: The Company's bonds are guaranteed by the joint delegation guarantee contract signed and the obligation and the contract of guarantee for the performance of corporate bonds signed by major banks.

5. Fourth series domestic secured convertible corporate bonds

In order to raise the Group's working capital, the board of directors resolved to approve on August 4, 2023 the issue of the fourth series domestic secured convertible corporate bond. The issue has been reported to and approved by the Taipei Exchange, and the terms are as follows:

(1) Total amount issued: NT$500,000 in total.

(2) Issuance period: Five years from issuance on December 12, 2023 to expiration on December 12, 2028.

(3) Coupon rate and method of repayment of principal and interest: The coupon rate is a fixed interest rate of 1.8% per annum, and the simple interest is calculated once a year. At maturity, the principal is repaid in cash based on the face value of the bond.

(4) Guarantee method: The Company's bonds are guaranteed by the joint delegation guarantee contract signed and the obligation and the contract of guarantee for the performance of corporate bonds signed by major banks.

6. Fifth series domestic secured convertible corporate bonds

In order to raise the Group's working capital, the board of directors resolved to approve on August 1, 2024 the issue of the fifth series domestic secured convertible corporate bond. The issue has been reported to and approved by the Taipei Exchange, and the terms are as follows:

(1) Total amount issued: NT$500,000 in total.

(2) Issuance period: Five years from issuance on August 1, 2024 to expiration on August 1, 2029.

(3) Coupon rate and method of repayment of principal and interest: The coupon rate is a fixed interest rate of 2.2% per annum, and the simple interest is calculated once a year. At maturity, the principal is repaid in cash based on the face value of the bond.

(4) Guarantee method: The Company's bonds are guaranteed by the joint delegation guarantee contract signed and the obligation and the contract of guarantee for the performance of corporate bonds signed by major banks.

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(XVI) Long-term Loans

Type of borrowings	Borrowing period and payment method	Range of interest rate	Collateral	March 31, 2026
Long-term bank borrowings				
Secured borrowings	From January 28, 2022 to January 27, 2027, to be repaid in installments over the agreed period	2.68%	Houses and buildings, machinery equipment and investment property	$ 250,000
Secured borrowings	From December 28, 2022 to December 28, 2032, repayable in portions and in installments during the term specified in the agreement	2.30%~ 2.58%	Houses and buildings and investment property	553,316
Secured borrowings	From December 27, 2021 to March 24, 2030, to be repaid in installments and installments over the agreed period	2.33%~ 3.02%	Machinery and equipment	1,150,303
Secured borrowings	From July 26, 2023 to August 25, 2040, with interest paid monthly	2.45%~ 3.23%	Plant and land	258,996
Other long-term borrowings				
Secured borrowings	Repayment of principal and interest in monthly installments from October 28, 2021 to March 28, 2029	3.04%~ 5.61%	Machinery and equipment	551,187

Secured borrowings	From June 10, 2022 to February 3, 2030, to be repaid in installments and installments over the agreed period	3.44%~ 7.18%	Buildings and structures, machinery and equipment, equipment pending acceptance, and other equipment	214,545
Secured borrowings	Repayment of principal and interest in monthly installments from February 29, 2024 to January 31, 2027	8.20%	Machinery equipment and refundable deposits	10,587
				-
				2,988,934
Less: Current portion of long-term borrowings				(1,484,237)
				$ 1,504,697

Type of borrowings	Borrowing period and payment method	Range of interest rate	Collateral	December 31, 2025
Secured borrowings	From January 28, 2022 to June 20, 2027, to be repaid in installments over the agreed period	2.47%~ 2.93%	Houses and buildings, machinery equipment and investment property	$ 750,000
Secured borrowings	From August 23, 2024 to December 28, 2032, to be repaid in installments and installments over the agreed period	2.30%~ 2.58%	Houses and buildings and investment property	1,126,316
Secured borrowings	From July 26, 2023 to August 25, 2040, with interest paid monthly	2.45%~ 3.23%	Plant and land	269,743
Secured borrowings	From December 27, 2021 to March 24, 2030, to be repaid in installments and installments over the agreed period	2.33%~ 3.02%	Machinery and equipment	946,378
Other long-term borrowings				

Credit loan	Repayment of principal and interest in monthly installments from August 2, 2024 to August 2, 2026	5.75%	Refundable Deposit		8,697
Secured borrowings	Repayment of principal and interest in monthly installments from October 28, 2021 to March 28, 2029	3.04%~ 5.61%	Machinery and equipment		663,736
Secured borrowings	From June 10, 2022 to July 28, 2028, to be repaid in installments and installments over the agreed period	3.44%~ 6.54%	Buildings, machinery and equipment, and refundable deposits		195,057
Secured borrowings	Repayment of principal and interest in monthly installments from February 29, 2024 to January 31, 2027	8.20%	Machinery equipment and refundable deposits		13,645
					-
					3,973,572
Less: Current portion of long-term borrowings				(	1,630,782)
				$	2,342,790

Type of borrowings	Borrowing period and payment method	Range of interest rate	Collateral	March 31, 2025	
Long-term bank borrowings					
Secured borrowings	From January 24, 2022 to August 28, 2029, to be repaid in installments and installments over the agreed period	2.22%~ 3.95%	None (Note)	$	24,577
Secured borrowings	From January 28, 2022 to January 27, 2027, to be repaid in installments over the agreed period	2.68%	Houses and buildings, machinery equipment and investment property		500,000

Secured borrowings	From December 27, 2022 to August 23, 2029, to be repaid in installments and installments over the agreed period	2.30%~ 2.58%	Houses and buildings and investment property	1,193,421
Secured borrowings	From July 26, 2023 to July 26, 2038, to be repaid in installments and installments over the agreed period	2.45~ 3.23%	Plant and land	213,506
Credit loan	From October 29, 2021 to March 24, 2030, to be repaid in installments and installments over the agreed period	2.33%~ 4.47%	Machinery and equipment	1,548,615
Other long-term borrowings				
Secured borrowings	From June 6, 2023 to January 2, 2027, to be repaid in installments and installments over the agreed period	4.19%~ 7.80%	None	100,936
Secured borrowings	From July 29, 2021 to March 28, 2029, to be repaid in installments and installments over the agreed period	2.45%~ 8.20%	Machinery and equipment	712,642
Credit loan	From June 10, 2022 to July 28, 2028, to be repaid in installments and installments over the agreed period	3.44%~ 7.18%	Machine and equipment, land, buildings and structures	333,685
				-
				4,627,382
Less: Current portion of long-term borrowings				(1,355,199)
				$ 3,272,183

Note: The responsible person of the subsidiary is the joint guarantor

(XVII) Pensions

1. (1) The Company and its domestic subsidiaries operate a defined benefit pension plan in accordance with the Labor Standards Act, which cover all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Labor Standards Act. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last six months prior to retirement. The Company and its domestic subsidiaries contribute a monthly amount equal to 2% of employees' monthly salaries and wages to a retirement fund at the Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. Also, the Company and its domestic subsidiaries would assess the balance in the aforementioned labor pension reserve account by December 31, every year. If the account balance is not enough to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company and its domestic subsidiaries will make contribution for the deficit by the end of next March.

   (2) For the three months ended March 31, 2026, and 2025, the pension costs under defined contribution pension plans of the Group were NT$533 and NT$533, respectively.

   (3) The expected contributions to the defined benefit pension plans of the Group for the year ending December 31, 2027 are NT$2,133.

2. (1) Effective July 1, 2005, the Company and its domestic subsidiaries have established a defined contribution pension plan (hereinafter referred to as the "New Plan") under the Labor Pension Act (hereinafter referred to as the "Act"), covering all regular employees with domestic citizenship. Under the New Plan, the Company and its domestic subsidiaries contribute an amount based on 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment.

   (2) The mainland China subsidiaries make monthly contributions to pension insurance in accordance with the pension insurance system prescribed by the policies of the People's Republic of China, based on a certain percentage of the total monthly salaries of local employees. Other than making such monthly contributions, the Company has no further obligations.

   (3) For the three months ended March 31, 2026, and 2025, the pension costs under defined contribution pension plans of the Group were NT$9,692 and NT$13,388, respectively.

(XVIII) Share-based payment

For the period from January 1 to February 13, 2026, before the Group acquired 100% equity interests in its subsidiary, LUMAPURE CO., LTD., the share-based payment arrangements were as follows:

1. Employees of the subsidiary may receive share-based payments as part of the compensation plan. Employees provide services as consideration for obtaining equity instruments, and such transactions are equity-settled share-based payment transactions.

Employee Restricted Shares Plan of Spectrum Electrics Corporation:

Spectrum Electrics Corporation resolved at its annual shareholders' meeting on June 5, 2023 to issue 4,000 thousand employee restricted shares in tranches, to be filed and processed in tranches within two years from the date of approval. In addition, at its extraordinary shareholders' meeting on September 28, 2023, the number of shares to be issued was amended to 5,000 thousand shares, to be issued at NT$0 per share, that is, allocated to employees without cash consideration. On January 23, 2024, the Board of Directors resolved to issue the first tranche of 4,050 thousand new restricted ordinary shares to employees, limited to full-time employees of Spectrum Electrics Corporation and its domestic and foreign controlling or subordinate companies. The share price on the grant date was NT$28 per share, and the related share-based payment arrangements were as follows:

Type of arrangement	Grant date	Quantity granted	Contract Period	Vesting conditions
Employee restricted shares plan (Note 1)	January 23, 2024	4,050	30 months	Achievement of performance conditions (Note 2)

Note 1: The employee restricted shares issued by Spectrum Electrics Corporation may not be transferred during the period. However, voting rights and the rights to participate in dividend distribution are not restricted. If an employee resigns during the vesting period, the shares shall be returned, but dividends already received are not required to be returned.

Note 2: If an employee remains employed by the subsidiary for six months from the issuance date of the employee restricted shares, 20% of the allocated shares may vest in tranches. If the latest annual consolidated financial statements of Spectrum Electrics Corporation as audited and certified by independent accountants show net profit after tax, an additional 20% of the shares may vest. If an employee remains employed by the subsidiary for 18 months from the issuance date of the employee restricted shares, 15% of the allocated shares may vest in tranches. If the latest annual consolidated financial statements of Spectrum Electrics Corporation audited and certified by independent accountants show net profit after tax, an additional 15% of the shares may vest. If an employee remains employed by the subsidiary for 30 months from the issuance date of the employee restricted shares, 15% of the allocated shares may vest in tranches. If the latest annual consolidated financial statements of Spectrum Electrics Corporation audited and certified by independent accountants show net profit after tax, an additional 15% of the shares may vest.

2. Expenses arising from share-based payment transactions recognized by the subsidiary were as follows:

	January 1 to March 31, 2026	January 1 to March 31, 2025
Equity-settled	$ 73	$ -

(XIX) Capital

1. As of March 31, 2026, the Company's authorized capital was NT$5,000,000, consisting of 500,000 thousand shares (including 20,000 thousand shares which can be subscribed to as employee stock options). The paid-in capital was NT$3,668,492 with a par value of NT$10. All proceeds from shares issued have been collected.

   The movements in the number of the Company's common stocks outstanding are as follows:

Unit: Thousand shares

	2026	2025
January 1	277,033	213,663
Cash capital increase	50,000	-
March 31	327,033	213,663

Pursuant to the resolution of the Board of Directors on May 28, 2025, the Company issued 50,000 thousand new shares through a cash capital increase, with a par value of NT$10 per share and an issue price of NT$32 per share. The record date of the capital increase was March 16, 2026, and the registration of amendment for the capital increase has been completed.

2. Treasury stock

   (1) Reasons for repurchase of shares and changes in the quantity:

		March 31, 2026	
Company name of the shareholding	Reasons for buyback	Number of shares (thousand)	Book value
Subsidiary - Goke Holdings Co., Ltd. (Note)	Subsidiary holds the company's stock	35,331	$ 502,776
The Company	Transfer shares to employees	4,485	388,983
		39,816	$ 891,759

Note: Formerly named You-Yuan Investment Co., Ltd., it was renamed Goke Holdings Co., Ltd. in August 2025.

		December 31, 2025	
Company name of the shareholding	Reasons for buyback	Number of shares (thousand)	Book value
Subsidiary - Goke Holdings Co., Ltd. (Note)	Subsidiary holds the company's stock	35,331	$ 502,776
The Company	Transfer shares to employees	4,485	388,983
		39,816	$ 891,759

Note: Formerly named You-Yuan Investment Co., Ltd., it was renamed Goke Holdings Co., Ltd. in August 2025.

Company name of the shareholding	Reasons for buyback	March 31, 2025 Number of shares (thousand)	Book value
Subsidiary - Goke Holdings Co., Ltd.	Subsidiary holds the company's stock	35,331	$ 502,776
The Company	Transfer shares to employees	7,462	664,593
		42,793	$ 1,167,369

(2) The Securities and Exchange Act stipulates that the percentage of the Company's repurchase of outstanding shares shall not exceed 10% of the Company's total issued shares, and the total value of shares purchased shall not exceed the retained earnings plus the premium of issued shares and the amount of realized capital reserve.

(3) The treasury stocks bought back by the Company in accordance with the Securities and Exchange Act shall not be pledged. Before transfer, shareholders are not entitled to the shareholders' rights.

(4) According to the provisions of the Securities and Exchange Act, the share repurchased to be transferred to employees shall be transferred within 5 years from the date of the purchase. If the transfer is not made within the time limit, the shares are deemed as unissued shares, and change of registration shall be made to cancel the shares. In order to maintain the Company’s credit and shareholders equity, the shares bought back should have the registration changed to cancel the shares within six months from the date of the purchase.

(5) The Company’s stock held by the subsidiary Goke Holdings Co., Ltd. is treated as treasury stock. As of March 31, 2026, December 31, 2025 and March 31, 2025, Goke Holdings Co., Ltd. held 35,331 thousand shares of the Company. The average book value per share was NT$14.23, and the fair value per share was NT$43.3, NT$35.35, and NT$37.65, respectively. The cost of transferring treasury stocks is calculated based on the book value of the Company’s stock held by Goke Holdings Co., Ltd. and the Company’s indirect shareholding during each period.

(6) On November 3, 2021, the Board of Directors resolved to purchase 6,000 thousand shares of the Company's stock in the centralized trading market and transfer them to employees. This amount represented 2.37% of the total number of issued shares of the Company. The repurchase of 4,485 thousand shares was completed between November 4, 2021 and January 3, 2022. On January 21, 2022, the Board of Directors approved the transfer of 4,485 thousand shares to employees.

(7) On May 6, 2022, the Board of Directors resolved to purchase 10,000 thousand shares of the Company's stock in the centralized trading market and transfer them to employees. This amount represented 3.91% of the total number of issued shares of the Company. The repurchase of 10,000 thousand shares was completed between May 9, 2022 and July 8, 2022. On April 14, 2023, the Board of Directors approved the transfer of 10,000 thousand shares to employees, of which 7,023 thousand shares were transferred to employees in June 2023. As of May 5, 2025, there were still 2,977 thousand shares that had not yet been transferred to employees. On May 5, 2025, the

Board of Directors resolved to cancel the treasury shares, with July 8, 2025 as the capital reduction record date. The cancellation of such shares has been completed.

(XX) Capital surplus

In accordance with the Company Act, any capital surplus arising from paid-in capital in excess of the par value on issuance of common stocks and donations can be used to cover accumulated deficit or to issue new stocks or cash to shareholders in proportion to their share ownership, provided that the Company has no accumulated deficit. Further, the Securities and Exchange Act requires that the amount of capital surplus to be capitalized, as above, should not exceed 10% of paid-in capital each year. Capital reserves should not be used to cover accumulated deficit unless the legal reserve is insufficient. The capital is as follows:

	Issue premiums	Trading of treasury stock	Changes in ownership interests in subsidiaries recognized	stock option	Equity changes in affiliates	Others	Total
January 1, 2026	$ 932,614	$ 666,495	$ 268,385	$ -	$ 112,713	$ 324,942	$ 2,305,149
Cash capital increase	1,097,745	-	-	-	-	-	1,097,745
Changes in ownership interests in subsidiaries recognized	-	-	37,697	-	-	-	37,697
Changes in shares of affiliates recognized under the equity method	-	-	-	-	5,956	-	5,956
March 31, 2026	$ 2,030,359	$ 666,495	$ 306,082	$ -	$ 118,669	$ 324,942	$ 3,446,547

	Issue premiums	Trading of treasury stock	Changes in ownership interests in subsidiaries recognized	stock option	Equity changes in affiliates	Others	Total
January 1, 2025	$ 44,997	$ 912,335	$ 155,293	$ 288,895	$ 119,385	$ 11,136	$ 1,532,041
Changes in ownership interests in subsidiaries recognized	-	-	57,918	-	-	-	57,918
March 31, 2025	$ 44,997	$ 912,335	$ 213,211	$ 288,895	$ 119,385	$ 11,136	$ 1,589,959

(XXI) Retained earnings

1. According to the Articles of Incorporation, any surplus from profit concluded at the end of year by the Company is first subject to reimbursement of previous losses and payment of taxes, followed by 10% provision for legal reserve and provision or reversal of special reserve as the laws may require. Any earnings remaining shall be distributed as shareholders' dividends in whole or partially.
2. The Company takes into account the overall business environment, industrial growth, and the Company's long-term financial planning for stable operation and development to adopt a residual dividend policy, which is mainly based on the Company's future capital budgeting plan to measure the annual capital needs. After using the retained earnings for funding, the remaining surplus will be distributed in the form of dividends, and the distribution steps are shown as follows:

(1) Decide on the best capital budgeting.
(2) Decide on the financing required for one of the capital budgeting items.
(3) Decide on the amount of the financing to be supported by retained earnings (methods such as cash capital increase or corporate bonds and so on can be adopted as support).
(4) After retaining the portion required for operation needs out of the earnings remainder, the rest should be distributed to shareholders in the form of dividends. Cash dividends distribution proportion should not be lower than 20% of the total amount of dividends for the distribution proportion of the Company's dividends.

3. Except for covering accumulated deficit or issuing new stocks or cash to shareholders in proportion to their share ownership, the legal reserve shall not be used for any other purpose. The use of the legal reserve for the issuance of stocks or cash to shareholders in proportion to their share ownership is permitted, provided that the distribution of the reserve is limited to the portion in excess of 25% of the Company's paid-in capital.
4. In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings.
5. On March 13, 2026, the Board of Directors proposed offsetting the 2025 deficit by using legal reserve of NT$863,958 and capital surplus of NT$320,925.
6. The Company's shareholders' meeting approved the proposal for covering the losses in 2024 on May 28, 2025.

(XXII) Other equity interests

	2026	
	Unrealized gains and losses	Foreign currency translation
January 1	($ 2,275)	$ 20,671
Difference in foreign currency translation:		
- Group	-	9,404
March 31	($ 2,275)	$ 30,075

	2025	
	Unrealized gains and losses	Foreign currency translation
January 1	($ 2,666)	$ 22,814
Difference in foreign currency translation:		
- Group	-	12,399
March 31	($ 2,666)	$ 35,213

(XXIII) Operating income

	January 1 to March 31, 2026	January 1 to March 31, 2025
Revenue from contracts with customers	$ 1,538,711	$ 1,627,957

1. Segmentation of revenue from contracts with customers

The Corporate Group derives its revenue from the transfer of goods and services either over time or at a point in time. The revenue can be divided into the following main product lines:

January 1 to March 31, 2026	Photomask and semiconductor segment	Medical segment	Total
Revenue from contracts with external customers	$ 1,430,726	$ 107,985	$ 1,538,711
Cut-off point of income recognition			
Income recognized at a particular point in time	$ 498,395	$ 107,985	$ 606,380
Income recognized gradually over time	932,331	-	932,331
	$ 1,430,726	$ 107,985	$ 1,538,711

January 1 to March 31, 2025	Photomask and semiconductor segment	Medical segment	Total
Revenue from contracts with external customers	$ 1,526,885	$ 101,072	$ 1,627,957
Cut-off point of income recognition			
Income recognized at a particular point in time	$ 513,877	$ 101,072	$ 614,949
Income recognized gradually over time	1,013,008	-	1,013,008
	$ 1,526,885	$ 101,072	$ 1,627,957

2. Contract Asset and Contract Liability

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

	March 31, 2026	December 31, 2025	March 31, 2025	January 1, 2025
Contract Assets	$ 80,810	$ 79,142	$ 99,870	$ 90,967
Contract Liabilities	$ 315,013	$ 207,391	$ 102,967	$ 64,453

(2) Contract liabilities at the beginning of the period recognized as revenue of the period:

	January 1 to March 31, 2026	January 1 to March 31, 2025
Opening balance of contract liabilities recognized in the current period	$ 102,546	$ 44,054

(XXIV) Interest income

	January 1 to March 31, 2026	January 1 to March 31, 2025
Interest from bank deposits	$ 994	$ 1,345
Interest income from financial assets measured at amortized cost	1,500	1,953
Other interest incomes	50	45
	$ 2,544	$ 3,343

(XXV) Other Incomes

	January 1 to March 31, 2026	January 1 to March 31, 2025
Rental income	$ 14,853	$ 6,122
Other income - Others	14,975	10,568
	$ 29,828	$ 16,690

(XXVI) Other Gains and Losses

	January 1 to March 31, 2026	January 1 to March 31, 2025
Gain (loss) on disposal of property, plant and equipment	($ 3)	$ 15,921
Gain (loss) on disposal of investments	-	45,719
Gain on lease modifications	-	24
Foreign currency exchange gain (loss)	14,842	(8,241)
Net profit (loss) of financial assets and liabilities at fair value through profit or loss	191,232	(153,736)
Other losses -- Depreciation of investment properties	(3,568)	(848)
Other Gains and Losses	977	(1,906)
	$ 203,480	($ 103,067)

(XXVII) Financial Costs

	January 1 to March 31, 2026	January 1 to March 31, 2025
Interest expenses:		
Bank and other borrowings	$ 59,975	$ 65,624
Corporate bonds	8,875	14,236
Lease liabilities	1,480	1,575
Others	258	8
	$ 70,588	$ 81,443

(XXVIII) Expenses by nature

	January 1 to March 31, 2026	January 1 to March 31, 2025
Employee benefits expenditure	$ 246,363	$ 337,906
Depreciation	383,756	357,300
Amortization	10,240	19,482
	$ 640,359	$ 714,688

(XXIX) Employee benefits expenditure

	January 1 to March 31, 2026	January 1 to March 31, 2025
Payroll expenses	$ 207,663	$ 278,719
Labor and health insurance fees	17,471	24,463
Pension expense	10,225	13,921
Other personnel expenses	11,004	20,803
	$ 246,363	$ 337,906

1. According to the Articles of Incorporation, the Company shall distribute no less than 10% of the current year's profit as employee compensation, of which no less than 10% shall be distributed to entry-level employee compensation, and no more than 2% of the current year's profit as directors' remuneration. However, profits must first be taken to offset against cumulative losses, if any.
2. As the Company still had accumulated deficits for the three months ended March 31, 2026 and 2025, no employee compensation or directors' remuneration was accrued.

   The 2025 remuneration for employees and directors as resolved by the Board of Directors is consistent with the amounts recognized in the 2025 financial statements.

   Information about employees remuneration and director remuneration of the Company as resolved by the Board of Directors is available on the MOPS.

(XXX) Income tax

1. Income tax expense

   Components of income tax expense:

	January 1 to March 31, 2026	January 1 to March 31, 2025
Current tax:		
Current tax on profits for the year	$ 5,836	$ 6,358
Total current tax	5,836	6,358
Deferred income tax:		
Origination and reversal of temporary differences	4,518	8,448
Total Deferred Income Tax	4,518	8,448
Income Tax Expense	$ 10,354	$ 14,806

2. The Company’s income tax returns up to and including 2023 have been assessed and approved by the tax authority.

(XXXI) Earnings (loss) per share

	January 1 to March 31, 2026		
	Amount after tax	Weighted average share outstanding (thousand shares)	Loss per share (TWD)
Earnings per share			
Profit attributable to ordinary shareholders			
Parent Company	$ 149,507		$ 0.523
Predecessor interests under common control	(1,141)		(0.004)
	$ 148,366	285,922	$ 0.519
Diluted Earnings per share			
Profit attributable to ordinary shareholders			
Parent Company	$ 149,507	285,922	
Predecessor interests under common control	(1,141)		
Assumed conversion of all dilutive potential ordinary shares			
Convertible bonds	235	1,332	
Profit attributable to ordinary shareholders			
Parent Company	149,742		$ 0.521
Predecessor interests under common control	(1,141)		(0.004)
	$ 148,601	287,254	$ 0.517

	January 1 to March 31, 2025		
	Amount after tax	Weighted average share outstanding (thousand shares)	Loss per share (TWD)
Basic and diluted loss per share			
Net loss attributable to ordinary shareholders of the parent	($ 256,935)	213,663	($ 1.20)

The weighted average number of shares outstanding during the periods between January 1 and March 31, 2026 and 2025 has been deducted by the number of shares held by the subsidiary company Goke Holdings Co., Ltd. deemed as the Company’s treasury stock (the number of shares is based on the Company’s shareholding). Since the period between January 1 and March 31, 2025 was a loss, there was no potential dilutive effect of ordinary shares, and the diluted loss per share was equal to the basic loss per share.

(XXXII) Organizational restructuring under common control

	December 31, 2025		March 31, 2025	
	Recorded amount	Shareholding percentage	Recorded amount	Shareholding percentage
Predecessor interests under common control				
- LUMAPURE CO., LTD.	$ 7,068	0%	$ -	0%

1. To integrate the Group's resources, on February 13, 2026, Innova Vision Inc., a subsidiary of the Group, acquired 100% equity interests in LUMAPURE CO., LTD. from an associate, Spectrum Electrics Corporation, for NT$6,000 in cash, and obtained control over LUMAPURE CO., LTD. As Innova Vision Inc. and Spectrum Electrics Corporation are both subsidiaries of the ultimate parent company, Star Fusion Group Co., Ltd., the transaction was an organizational restructuring under common control. Therefore, the acquisition was deemed to have occurred from August 1, 2025, the date on which the Group came under control, and the consolidated financial reports for the comparative periods were retrospectively restated.
2. The information on the consideration paid for the acquisition of LUMAPURE CO., LTD., and the carrying amounts of the assets acquired and liabilities assumed as of the acquisition date, was as follows:

	February 13, 2026
Acquisition consideration	
Cash (Note)	$ 6,000
Less: Book value of acquired identifiable assets and assumed liabilities	
Cash and Cash Equivalents	6,173
Accounts Receivables	45
Prepayments	347
Other Current Assets	70
Refundable Deposit	525
Other payables	(1,111)
Other Current Liabilities	(49)
Total identifiable net assets	6,000
Increase (decrease) in capital surplus	$ -

Note: As of March 31, 2026, consideration of NT$3,600 remained unpaid and was recorded as other payables to related parties.

(XXXIII) Supplemental cash flow information

1. Investing activities with partial cash payments:

	January 1 to March 31, 2026	January 1 to March 31, 2025
Purchase of property, plant and equipment	$ 68,337	$ 871,562
Add: Prepayments for equipment at the end of the period	412,812	306,316
Beginning balance of payable on equipment	248,269	649,734
Less: Prepayments for equipment at the beginning of the period	(301,276)	(427,812)
Ending balance of payable on equipment	(212,539)	(584,040)
Cash paid during the year	$ 215,603	$ 815,760

2. The Group lost control over its subsidiary, Moment Semiconductor, Inc., on October 14, 2025. Please refer to Notes 4(3) and 6(6) for details. Information on the assets and liabilities of the subsidiary is as follows:

	October 14, 2025
Cash and Cash Equivalents	6,881
Accounts Receivables (Net)	18,253
Other Receivables	1,063
Inventories	50,385
Prepayments	1,020
Other Current Assets	14
Property, plant and equipment	401
Right-of-use Asset	305
Other Non-Current Assets	2,412
Short Term Loans	(75,664)
Contract Liabilities - Current	(82)
Accounts Payable	(17,021)
Other Payables	(4,457)
Lease Liability - Current	(153)
Long-term borrowings due within one year or one business cycle	(18,132)
Other Current Liabilities - Other	(537)
Long-term Loans	(8,351)
Total identifiable net assets	(43,663)
Non-controlling Interests	20,183
Goodwill	23,706
Fair value of investments accounted for under the equity method	(17,109)
Gain (loss) on disposal of investments	($ 16,883)

(XXXIV) Changes in liabilities arising from financing activities

	Short Term Loans	Corporate bonds payable	Long-term borrowings (including current portion)	Lease liabilities	Guarantee Deposits Received	Total liabilities arising from financing activities
January 1, 2026	$ 4,831,971	$ 2,094,092	$ 3,973,572	$ 404,409	$ 704	$ 11,304,748
Change in cash flow from financing activities	(313,368)	-	(986,785)	(10,888)	4,755	(1,306,286)
Interest Expenses	-	8,875	-	1,480	-	10,355
Interest Paid	-	-	-	(1,480)	-	(1,480)
Other Non-Cash Transactions	-	(8,281)	2,147	758	-	(5,376)
March 31, 2026	$ 4,518,603	$ 2,094,686	$ 2,988,934	$ 394,279	$ 5,459	$ 10,001,961

	Short Term Loans	Corporate bonds payable	Long-term borrowings (including current portion)	Lease liabilities	Guarantee Deposits Received	Total liabilities arising from financing activities
January 1, 2025	$ 6,200,355	$ 3,609,156	$ 4,315,087	$ 437,398	$ 34,812	$ 14,596,808
Change in cash flow from financing activities	(344,993)	-	308,819	(10,768)	(33,253)	(80,195)
Interest Expenses	-	14,236	-	1,575	-	15,811
Interest Paid	-	-	-	(1,575)	-	(1,575)
Other Non-Cash Transactions	60	(9,566)	3,476	(7,123)	-	(13,153)
March 31, 2025	$ 5,855,422	$ 3,613,826	$ 4,627,382	$ 419,507	$ 1,559	$ 14,517,696

VII. Related Party Transactions

(I) Related parties' names and relationship

The Company is controlled by LUMINOUS RISE INVESTMENT CO., LTD., which holds 17.27% of the Company’s shares. The ultimate controlling party of the Company is Star Fusion Group Co., Ltd.

(II) Parent company and ultimate controlling party

Name of the related parties	Relationship with the Group
Star Fusion Group Co. Ltd.	Parent company
Weida Hi-Tech Co., Ltd.	Affiliates
TrueLight Corporation	Affiliates
YLTLink Technology Corporation	Affiliate (Note)
BKS Tec Corp.	Affiliates
Moment Semiconductor, Inc.	Affiliates
Spectrum Electrics Corporation	Fellow subsidiary
Chander Electronics Corp.	Fellow subsidiary
SAN JIANG ELECTRIC MFG. CO., LTD.	Fellow subsidiary
Ontario Capital Co., Ltd.	Other related party
Taiwan Mask Charity Foundation	Other related party

Note: Investments accounted for under the equity method - Subsidiary of TrueLight Corporation.

(III) Significant transactions with the related parties

1. Operating revenue

	January 1 to March 31, 2026	January 1 to March 31, 2025
Product sales:		
Weida Hi-Tech Co., Ltd.	$ 2,976	$ -
Affiliates/Fellow subsidiary	65	1,723
	$ 3,041	$ 1,723

There are no major abnormalities in the transaction prices and payment terms of the related party compared to that of non-related parties.

2. Account receivable from related parties.

	March 31, 2026	December 31, 2025 (Restated)	March 31, 2025
Accounts Receivables:			
Weida Hi-Tech Co., Ltd.	$ 2,750	$ 3,242	$ 1,368
Affiliates/Fellow subsidiary	68	9	216
Subtotal	2,818	3,251	1,584
Other Receivables:			
BKS Tec Corp.	$ 6,023	$ 5,203	$ 1,329
Affiliates/other related party	-	405	522
Subtotal	6,023	5,608	1,851
Total	$ 8,841	$ 8,859	$ 3,435

3. Account payble from related parties

	March 31, 2026	December 31, 2025 (Restated)	March 31, 2025
Other Payables:			
Spectrum Electrics Corporation	$ 3,600	$ -	$ -
Parent company/Other related party	41	26	1,016
Total	$ 3,641	$ 26	$ 1,016

4. Acquisition of financial assets

	Account item	Number of shares traded	March 31, 2026 Acquisition price
BKS Tec Corp.	Investment under equity method	2,000,000	$ 10,000

January 1 to March 31, 2025: None.

5. Others

(1) Deposits Received:

	March 31, 2026	December 31, 2025	March 31, 2025
Affiliates	$ 118	$ 118	$ 118

(2) Prepayment for purchase

	March 31, 2026	December 31, 2025	March 31, 2025
Affiliates	$ 83	$ -	$ -

(3) Rent income:

The Group leased offices and plant premises to BKS Tec Corp., another related party. The lease terms were three months and one year, respectively, and the rent was paid on the payment dates agreed in the lease agreements.

	January 1 to March 31, 2026	January 1 to March 31, 2025
Other related party	$ 398	$ 962

(4) Other income

	January 1 to March 31, 2026	January 1 to March 31, 2025
Affiliates/Fellow subsidiary	$ 173	$ 569

(5) Rent expenditure

From January 1 to March 31, 2026, the Group leased offices from Spectrum Electrics Corporation, a fellow subsidiary. The rent collection and payment method were on a monthly basis, and the rent was paid by remittance.

	January 1 to March 31, 2026	January 1 to March 31, 2025
Fellow subsidiary	$ 195	$ -

(6) Other expenditure

	January 1 to March 31, 2026	January 1 to March 31, 2025
Parent company	$ 78	$ -

(7) For the three months ended March 31, 2026 and 2025, the Company donated NT$0 and NT$284, respectively, in cash to the Taiwan Mask Charity Foundation.

6. Loaning of funds to related parties

Loans from related parties:

(1) Ending balance

(recorded under "short-term loans")	March 31, 2026	December 31, 2025	March 31, 2025
Ontario Capital Co., Ltd.	$ 77,994	$ 77,494	$ 120,229

(2) Interest expenses

	January 1 to March 31, 2026	January 1 to March 31, 2025
Ontario Capital Co., Ltd.	$ 568	$ 776

The conditions for borrowing from related parties are that the interest is paid monthly at an annual interest rate of 2.7% after the loan is disbursed, and the principal is repaid at the maturity. The borrowing period is from March 31, 2024 to December 18, 2026.

(IV) Compensation of key management personnel

	January 1 to March 31, 2026	January 1 to March 31, 2025
Salary and short-term employee benefits	$ 9,119	$ 8,562
Post-employment benefits	-	27
Total	$ 9,119	$ 8,589

VIII. Pledged assets

Assets pledged by the Corporate Group as collateral are as follows:

	Book value			
Assets	March 31, 2026	December 31, 2025	March 31, 2025	Purpose
Demand deposit (Recognized as "Financial assets at amortized cost")	$ 384,324	$ 506,759	$ 536,808	Short-term borrowings, reserve accounts, and corporate bond guarantee
Time deposit (Recognized as "Financial assets at amortized cost")	911,334	730,806	359,458	Short-term borrowings, customs duty guarantees, and lease deposits
Stocks of publicly traded and OTC companies (recognized as "Financial assets at fair value through profit or loss")	1,891,654	1,724,629	2,482,887	Short Term Loans
Shares of the Company (recognized as "treasury stock") (Note)	357,173	439,707	493,070	Short Term Loans
Buildings and structures (including land)	602,349	1,154,589	1,230,016	Long-term Loans
Machinery and equipment and equipment under acceptance	5,572,684	5,324,859	4,402,479	Long- and short-term loans
Real estate investment	694,215	178,933	166,261	Long-term Loans
Other equipment	19,403	40,888	27,930	Long-term Loans
Intangible assets	-	-	934	Long-term Loans
Refundable Deposit	3,000	14,900	-	Long-term loans and lease deposits
	$ 10,436,136	$ 10,116,070	$ 9,699,843	

Note: The cost of pledged treasury stocks was NT$357,173 and its fair value was NT$1,086,830 as of March 31, 2026.

IX. Significant Contingent Liabilities and Unrecognized Contract Commitments

(I) Contingencies

None.

(II) Commitments

1. Capital expenditures that have been signed but not yet incurred

	March 31, 2026	December 31, 2025	March 31, 2025
Property, plant and equipment	$ 664,369	$ 642,669	$ 133,960

2. Lease agreement

Please see Note 6 (8) and (9)

X. Losses due to major disasters

None.

XI. Major Events after Financial Statement Date

None.

XII. Others

(I) Capital management

There was no significant change in the reporting period. Please refer to Note 12 in the 2025 consolidated financial statements.

(II) Financial instruments

1. Types of financial instrument

	March 31, 2026	December 31, 2025 (Restated)	March 31, 2025
Financial assets			
Financial Assets at Fair Value Through Profit or Loss			
Mandatory financial assets at fair value through profit or loss	$ 2,105,671	$ 1,964,299	$ 2,956,212
Financial assets measured at amortized cost			
Cash and Cash Equivalents	$ 1,362,483	$ 862,276	$ 1,234,099
Financial assets measured at amortized cost	1,420,669	1,251,869	910,814
Notes Receivables	22,594	20,841	30,265
Accounts receivable (Including related parties)	1,052,243	921,459	1,173,150
Other account receivable (Including related parties)	43,450	48,893	51,154
Refundable Deposit	28,278	37,845	74,076
	$ 3,929,717	$ 3,143,183	$ 3,473,558

	March 31, 2026	December 31, 2025 (Restated)	March 31, 2025
Financial liabilities			
Financial liabilities at fair value through profit or loss			
Financial liabilities designated at fair value through profit or loss	$ 55,000	$ 25,000	$ -
Financial liabilities mandatorily measured at fair value through profit or loss	-	-	27,740
	$ 55,000	$ 25,000	$ 27,740
Financial liabilities at amortized cost			
Short Term Loans	$ 4,518,603	$ 4,831,971	$ 5,855,422
Notes Payable	-	-	43,473
Accounts Payable	392,149	417,983	337,673
Other accounts payable (Including related parties)	947,296	970,917	1,310,325
Corporate bonds payable (Mature within one year)	2,094,686	2,094,092	3,613,826
Long-term borrowings (including current portion)	2,988,934	3,973,572	4,627,382
Guarantee Deposits Received	5,459	704	1,559
	$ 10,947,127	$ 12,289,239	$ 15,789,660
Lease liabilities	$ 394,279	$ 404,409	$ 419,507

2. Risk management policies

(1) The Group’s activities expose it to a variety of financial risks, including market risk (exchange rate, interest rate and price), credit risk and liquidity risk. The Group's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimize potential adverse effects on the Group's financial position and performance.

(2) Risk management is carried out by a central finance department (Group finance) under policies approved by the Board of Directors. Group finance identifies, evaluates and hedges financial risks in close collaboration with the Group’s operating units. The Board provides written principles for overall risk management, as well as written policies covering specific areas and matters, such as currency exchange risk, interest rate risk, credit risk, the use of derivatives and non-derivative financial instruments and investment of excess liquidity.

3. Significant financial risks and degrees of financial risks

(1) Market risk

A. Foreign exchange risk

The Group's operations involve certain non-functional currencies (the Company’s and certain subsidiaries’ functional currency is the New Taiwan dollar (NTD), and for other certain subsidiaries, the functional currency is the US Dollars, Japanese Yen and China's Renminbi (RMB)), so it is subject to the impact of exchange rate fluctuation. The details of assets and liabilities denominated in foreign currencies whose values that would be materially affected by exchange rate fluctuations are as follows:

(Foreign currency: functional currency)	March 31, 2026				
	Foreign currency (in thousand)		Exchange rate	Book value (NT$ in thousands)	
Financial assets					
Monetary items					
USD : NTD	USD	30,047	31.995	$	961,367
RMB : NTD	CNY	16,794	4.629		77,739
JPY : NTD	JPY	188,352	0.201		37,765
Financial liabilities					
Monetary items					
USD : NTD	USD	9,518	31.995		304,522
RMB : NTD	CNY	652	4.629		3,018
JPY : NTD	JPY	961,906	0.201		192,862
Euro : NTD	EUR	193	36.710		7,067

(Foreign currency: functional currency)	December 31, 2025 (Restated)				
	Foreign currency (in thousand)		Exchange rate	Book value (NT$ in thousands)	
Financial assets					
Monetary items					
USD : NTD	USD	23,304	31.430	$	732,445
RMB : NTD	CNY	19,232	4.496		86,467
JPY : NTD	JPY	175,866	0.201		35,349
Financial liabilities					
Monetary items					
USD : NTD	USD	11,369	31.430		357,328
RMB : NTD	CNY	1,183	4.496		5,320
JPY : NTD	JPY	1,072,463	0.201		215,565
Euro : NTD	EUR	1,169	36.900		43,136

(Foreign currency: functional currency)		March 31, 2025		
		Foreign currency (in thousand)	Exchange rate	Book value (NT$ in thousands)
Financial assets				
Monetary items				
USD : NTD	USD	34,221	33.205	$ 1,136,107
RMB : NTD	CNY	41,471	4.573	189,646
JPY : NTD	JPY	491,912	0.223	109,548
Financial liabilities				
Monetary items				
USD : NTD	USD	11,513	33.205	382,276
JPY : NTD	JPY	870,903	0.223	193,950
Euro : NTD	EUR	3,597	35.970	129,369

B. Total exchange gain (loss), including realized and unrealized gains (losses), from significant foreign exchange fluctuations on monetary items held by the Group amounted to NT$14,842 and (NT$8,241) for the periods from January 1 to March 31, 2026 and 2025, respectively.

C. The analysis of foreign currency risk due to significant exchange rate fluctuation is as follows:

(Foreign currency: functional currency)	January 1 to March 31, 2026		
	Sensitivity Analysis		
	Fluctuation	Effect on profit or loss	Other comprehensive profit and loss affected
Financial assets			
Monetary items			
USD : NTD	1%	$ 9,614	$ -
RMB : NTD	1%	777	-
JPY : NTD	1%	378	-
Financial liabilities			
Monetary items			
USD : NTD	1%	(3,045)	-
RMB : NTD	1%	(30)	-
JPY : NTD	1%	(1,929)	-
Euro : NTD	1%	(71)	-

(Foreign currency: functional currency)	January 1 to March 31, 2025		
	Sensitivity Analysis		
	Fluctuation	Effect on profit or loss	Other comprehensive profit and loss affected
Financial assets			
Monetary items			
USD : NTD	1%	$ 11,361	$ -
RMB : NTD	1%	1,896	-
JPY : NTD	1%	1,095	-
Financial liabilities			
Monetary items			
USD : NTD	1%	(3,823)	-
JPY : NTD	1%	(1,940)	-
Euro : NTD	1%	(1,294)	-

Price risk

A. The equity instruments owned by the Company exposing to the price risk are financial assets at fair value through profit or loss and financial assets at fair value through other comprehensive income.

B. The Group invests primarily in equity instruments issued by domestic and foreign companies. The price of such equity instruments is subject to the uncertainty of the future value of the investment target. If the equity instrument price had increased/decreased by 1% with all other variables held constant, net income (loss) after tax from equity instruments at fair value through profit or loss for the three months ended March 31, 2026, and 2025, would have increased/decreased by NT$4,211 and NT$5,912, respectively; other comprehensive income classified as equity investment at fair value through other comprehensive income would have both increased/decreased by NT$0.

Cash flow and fair value interest rate risk

A. The Group's interest rate risk mainly comes from long-term borrowings issued at floating rates, which exposes the Group to cash flow interest rate risk. For the periods between January 1 and March 31, 2026 and 2025, the Group’s borrowings issued at floating rates were mainly denominated in New Taiwan dollars and US dollars.

B. The Group's borrowings are measured at amortized cost, and the annual interest rate is re-priced according to the contract, which exposes the Group to the risk of future market interest rate changes.

C. If the long- and short-term borrowing rates increase or decrease by 0.25%, while all other factors remain constant, the net profit after tax for the periods between January 1 and March 31, 2026 and 2025 is a decrease or increase of NT$3,715 and NT$5,241, respectively, mainly due to the interest expense changes caused by the floating interest rate.

(2) Credit risk

A. Credit risk refers to the risk of financial loss to the Group arising from default by the clients or counterparties of financial instruments under contract obligations, and the defaults are accounts receivable and the contract cash flow from debt instruments measured at amortized cost, measured at fair value through other comprehensive income and at fair value through profit or loss.

B. The management of credit risk is established with a Group perspective. Only the banks and financial institutions with an independent credit rating of at least "A" can be accepted as transaction partners of the Group. According to the Group’s credit policy, each local entity in the Group is responsible for managing and analyzing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. Internal risk control assesses the credit quality of the customers, taking into account their financial position, past experience and other factors. Individual risk limits are set based on internal or external ratings in accordance with limits set by the Board of Directors. The utilization of credit limits is regularly monitored.

C. The Group considers a contract payment overdue in accordance with the agreed payment terms a breach of contract.

D. The Group uses IFRS 9 to provide the following assumption as a basis for determining whether there is a significant increase in the credit risk of financial instruments after the original recognition:

(A) If the contract payment is overdue for more than 30 days in accordance with the agreed payment terms, the credit risk of the financial asset is significantly increased since the original recognition.

(B) For bond investments in Taipei Exchange, if any external rating agency rates it as an investment grade on the balance sheet date, the credit risk of the financial asset is considered low.

E. The Group uses the following indicators to determine the status of credit impairments of debt instruments:

(A) The issuer has suffered significant financial difficulties or is likely to enter bankruptcy or other financial restructuring.

(B) The issuer has suffered significant financial difficulties or is likely to enter bankruptcy or other financial restructuring.

(C) The issuer delays or does not pay for the interest or principal.

(D) Unfavorable changes in the national- or regional-level economic situation resulting in the issuer's default.

F. The Group categorizes the accounts receivable from customers based on the characteristics of trade credit risks. The simplified approach is adopted for estimating the expected credit loss based on the provision matrix.

G. The Group may write off the amount of financial assets that cannot be reasonably expected to be recovered after recourse. However, the Group will continue the recourse to protect the rights of the claims.

H. The Group has incorporated forward-looking considerations to adjust the loss rate built according to historic and current data in order to estimate the loss allowance of notes and accounts receivable. The provision matrix for the periods ended March 31, 2026, December 31 and March 31, 2025 are shown as follows:

March 31, 2026	Not past due	Up to 30 days	31-90 days	91-180 days	More than 181 days past due	Total
Expected loss rate	0.01%	0.01~24.21%	5.25~54.87%	23.24~95.23%	73.3~100%	
Total book value	$ 926,047	$ 129,803	$ 10,033	$ 7,356	$ 95,115	$ 1,168,354
Loss allowance	-	-	(562)	(3,253)	(89,702)	(93,517)

December 31, 2025 (Restated)	Not past due	Up to 30 days	31-90 days	91-180 days	More than 181 days past due	Total
Expected loss rate	0.01%	0.01~24.76%	7.06~56.63%	23.11~97.55%	69.84~100%	
Total book value	$ 836,648	$ 80,177	$ 20,330	$ 8,559	$ 87,230	$ 1,032,944
Loss allowance	-	-	(1,436)	(1,978)	(87,230)	(90,644)

March 31, 2025	Not past due	Up to 30 days	31-90 days	91-180 days	More than 181 days past due	Total
Expected loss rate	0.01%	0.01~15.11%	8.22~100%	77.81~100%	39.79~100%	
Total book value	$ 942,245	$ 148,657	$ 57,513	$ 17,102	$ 163,659	$ 1,329,176
Loss allowance	-	-	(3,997)	(4,957)	(116,807)	(125,761)

I. The Group adopts a simplified method in which the loss allowance for the accounts receivable is shown as follows:

	2026	2025
January 1	$ 90,644	$ 110,762
Recognize impairment loss	2,255	21,245
Amounts written off as uncollectible	-	(6,273)
Impact from exchange rate	618	27
March 31	$ 93,517	$ 125,761

(3) Liquidity risk

A. Cash flow forecasting is performed by the operating entities of the Corporate Group and aggregated by the Group's treasury department. The Group's Finance Department monitors the forecasts of the Group's demand for working capital to ensure that it has sufficient funds to meet operational needs, and maintains sufficient unspent loan commitments at all times so that the Group will not exceed the relevant borrowing limits or violate the terms. These forecasts consider the Group's debt financing plan, compliance with debt terms, and compliance with the financial ratio objectives of the internal balance sheet.

B. The remaining cash held by each operating entity will be transferred back to the Group's finance department. The finance department of the Group invests the remaining funds in interest-bearing demand deposits, time deposits, and financial assets at amortized cost (time deposits with maturities of more than 3 months and less than 12 months). The instruments selected have appropriate maturities or sufficient liquidity to respond to the abovementioned forecasts and provide sufficient liquidity headroom. As of March 31, 2026, December 31, 2025 (restated) and March 31, 2025, the position of money market held by the Corporate Group is at NT$2,749,737, NT$2,081,926, and NT$2,144,913, respectively, and is expected to generate immediate cash flow to manage liquidity risk.

C. The Group's unutilized borrowings are shown as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Floating rate			
Short-term credit limits	$ 554,974	$ 479,089	$ 483,573
Medium to long-term credit limits	15,000	40,000	40,000
Fixed rate			
Medium to long-term credit limits	-	-	8,326
	$ 569,974	$ 519,089	$ 531,899

D. The following table shows the Group's non-derivative financial liabilities and derivative financial liabilities settled on a net or total amount, grouped according to the relevant maturity date. Non-derivative financial liabilities are analyzed based on the remaining period from the balance sheet date to the contract maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows.

Non-derivative financial liabilities:

	Within 1 year	1 to 2 years	2 to 5 years	Over 5 years
March 31, 2026				
Non-derivative financial liabilities:				
Short Term Loans	$ 4,581,354	$ -	$ -	$ -
Accounts Payable	392,149	-	-	-
Other accounts payable (including related parties)	947,296	-	-	-
Lease liabilities	37,440	25,824	63,122	268,210
Corporate bonds payable (Mature within one year)	136,160	732,660	1,341,460	-
Long-term borrowings (including current portion)	1,550,192	732,662	740,841	95,954
Guarantee Deposits Received	5,459	-	-	-

	Within 1 year	1 to 2 years	2 to 5 years	Over 5 years
December 31, 2025 (Restated)				
Non-derivative financial liabilities:				
Short Term Loans	$ 4,912,505	$ -	$ -	$ -
Accounts Payable	417,983	-	-	-
Other Payables	970,917	-	-	-
Lease liabilities	43,780	35,770	78,062	296,326
Corporate bonds payable (Mature within one year)	136,160	736,010	1,357,240	-
Long-term borrowings (including current portion)	1,675,738	1,212,731	1,045,006	228,914
Guarantee Deposits Received	-	704	-	-

	Within 1 year	1 to 2 years	2 to 5 years	Over 5 years
March 31, 2025				
Non-derivative financial liabilities:				
Short Term Loans	$ 5,883,838	$ -	$ -	$ -
Notes Payable	43,473	-	-	-
Accounts Payable	337,673	-	-	-
Other accounts payable (Including related parties)	1,310,325	-	-	-
Lease liabilities	38,830	31,191	74,305	321,461
Corporate bonds payable	38,260	1,679,660	2,074,120	-
Long-term borrowings (including current portion)	1,470,111	1,542,907	1,537,665	347,338
Guarantee Deposits Received	-	1,559	-	-

(III) Fair value information

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

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

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

   Level 3: Unobservable inputs for the asset or liability The fair value of the Group’s investment in stocks of non-publicly traded or non-OTC firms and private equity fund is included in Level 3.

2. Financial instruments not measured at fair value

   Cash, notes receivable, accounts receivable, other receivable, short-term borrowings, notes payable, accounts payable and other payable as reasonable approximation of fair value.

3. The related information for financial and non-financial instruments measured at fair value by level on the basis of the nature, characteristics and risks of the assets and liabilities is as follows:

March 31, 2026	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial Assets at Fair Value Through Profit or Loss				
Equity securities	$ 1,906,349	$ 46,800	$ 152,521	$ 2,105,670
Liabilities				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Convertible bonds	$ -	$ -	$ 55,000	$ 55,000

December 31, 2025	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial Assets at Fair Value Through Profit or Loss				
Equity securities	$ 1,762,276	$ 60,140	$ 141,883	$ 1,964,299
Liabilities				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Convertible bonds	$ -	$ -	$ 25,000	$ 25,000

March 31, 2025	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial Assets at Fair Value Through Profit or Loss				
Equity securities	$ 2,755,658	$ 58,302	$ 142,252	$ 2,956,212
Liabilities				
Recurring fair value measurements				
Financial liabilities at fair value through profit or loss				
Convertible bond call/put options	$ -	$ -	$ 27,740	$ 27,740

4. The methods and assumptions adopted by the Group for assessing the fair value are as follows:

   (1) The Group adopt market pricing as the input of fair value (i.e. Level 1), and the breakdown of the characteristics of the instrument is as follows:

	Shares of listed and OTC company	Open-end funds
Market price	Closing price	Net Value

   (2) Except for the abovementioned financial instruments with active markets, the fair value of the remaining financial instruments is obtained using valuation techniques. The fair value obtained through valuation techniques can refer to the current fair value of other financial instruments with similar substantive conditions and characteristics, discounted cash flow method, or other valuation techniques, including the use of market information available on the date of the consolidated balance sheet (for example, the Taipei Exchange refers to the yield curve, the Reuters adopts the average quotation of interest rate of commercial promissory notes).

   (3) The output of the valuation model is the estimated value, and the valuation technique may not reflect all the relevant factors of the financial instruments and non-financial instruments held by the Group. Therefore, the estimated value of the valuation model will be appropriately adjusted according to additional parameters, such as model risk or liquidity risk. According to the Group's fair value valuation model management policies and related control procedures, the management believes that in order to properly express the fair value of financial instruments and non-financial instruments in the consolidated balance sheet, valuation adjustments are appropriate and necessary. The price information and parameters used in the valuation process are carefully assessed and appropriately adjusted according to current market conditions.

   (4) The Group incorporates credit risk valuation adjustments into the consideration of the fair value of financial instruments and non-financial instruments to reflect counterparty credit risk and the credit quality of the Group, respectively.

5. There were no transfers between Level 1 and 2 in the periods between January 1 and March 31, 2026 and 2025.

6. The following table shows the changes in Level 3 in the periods between January 1 and March 31, 2026 and 2025:

	Financial instruments
January 1, 2026	$ 116,883
Acquisition assets of the period	10,000
Acquisition liabilities of the period	(30,000)
Impact from exchange rate	638
March 31, 2026	$ 97,521

	Financial instruments
January 1, 2025	$ 110,517
Acquisition assets of the period	15,000
Transferred out of Level 3	(2,925)
Recognized in profit or loss of the period	(8,536)
Impact from exchange rate	456
March 31, 2025	$ 114,512

7. As Image Match Design Inc. was officially listed on the Emerging Stock Board on March 10, 2025, and trading volume in the market increased steadily, sufficient observable market information became available. Accordingly, the Group transferred the fair value measurement from Level 3 to Level 2 at the end of the month in which the event occurred.

8. The quantitative information about the significant unobservable input value of the valuation model and the sensitivity analysis of the significant unobservable input value change used in the Level 3 fair value measurements are explained as follows:

March 31, 2026

	Fair value	Valuation technique	Significant unobservable inputs	Range (weighted average)	Relationship between inputs and fair value
Derivative equity/liability instruments:					
Shares of non-listed and non-OTC company	$ 152,521	Net asset value method	Net asset value	-	The higher the net asset value, the higher the fair value
Hybrid instruments					
Convertible bonds	(55,000)	Net asset value method	Net asset value	-	The higher the net asset value, the higher the fair value

December 31, 2025

	Fair value	Valuation technique	Significant unobservable inputs	Range (weighted average)	Relationship between inputs and fair value
Derivative equity/liability instruments:					
Shares of non-listed and non-OTC company	$ 141,883	Net asset value method	Net asset value	-	The higher the net asset value, the higher the fair value
Hybrid instruments					
Convertible bonds	(25,000)	Net asset value method	Net asset value	-	The higher the net asset value, the higher the fair value

March 31, 2025

	Fair value	Valuation technique	Significant unobservable inputs	Range (weighted average)	Relationship between inputs and fair value
Derivative equity/liability instruments:					
Shares of non-listed and non-OTC company	$ 142,252	Net asset value method	Net asset value	-	The higher the net asset value, the higher the fair value
Convertible bond call/put options	(27,740)	Convertible bond evaluation model	Stock price volatility	35.83%	The higher the stock price volatility, the higher the fair value

9. The Corporate Group has carefully assessed the valuation models and parameters used to measure fair value. However, use of different valuation models or parameters may result in different measurement. For financial assets or liabilities classified in Level 3, changes in valuation parameters have the following impacts on the income or other comprehensive income of the period:

			March 31, 2026			
			Recognized in profit or loss		Recognized in other comprehensive income	
	Inputs	Changes	Favorable changes	Adverse changes	Favorable changes	Adverse changes
Financial assets						
Equity instruments	Net asset value	±1%	$ 1,525	($ 1,525)	$ -	$ -
Debt	Net asset value	±1%	(550)	550	-	-
			$ 975	($ 975)	$ -	$ -

			December 31, 2025			
			Recognized in profit or loss		Recognized in other comprehensive income	
	Inputs	Changes	Favorable changes	Adverse changes	Favorable changes	Adverse changes
Financial assets						
Equity instruments	Net asset value	±1%	$ 1,419	($ 1,419)	$ -	$ -
Debt	Net asset value	±1%	(250)	250	-	-
			$ 1,169	($ 1,169)	$ -	$ -

			March 31, 2025			
			Recognized in profit or loss		Recognized in other comprehensive income	
	Inputs	Changes	Favorable changes	Adverse changes	Favorable changes	Adverse changes
Financial assets						
Equity instruments	Net asset value	±1%	$ 1,423	($ 1,423)	$ -	$ -
Debt	Stock price volatility	±1%	50	(40)	-	-
			$ 1,473	($ 1,463)	$ -	$ -

(IV) Sound operational improvement plan

As of March 31, 2026, the Group's debt ratio and current ratio were 66% and 78%, respectively. To strengthen its financial structure, the Group has implemented a sound operational improvement plan covering funding, operations, and governance.

In terms of funding, the Group has obtained approval from the competent authority for a public offering and issuance of new shares through cash capital increase, and completed the offering in the first quarter of 2026. The proceeds have been used to repay bank borrowings in accordance with the planned purposes, and the overall implementation progress was in line with expectations.

On the operational front, the Group continues to improve operating efficiency and cash collection capability by optimizing capacity allocation, controlling costs and expenses, and strengthening accounts receivable management.

On the governance front, the Group has established and continues to strengthen its risk management and internal control mechanisms, regularly reports the implementation status to the Board of Directors and the Audit Committee, and monetizes assets in a timely manner based on operational needs in order to improve asset utilization efficiency and enhance sources of operating funds.

The Group believes that the continued promotion of the above measures will help improve its financial structure and working capital position, enhance overall operating resilience, and further ensure the Group's ability to continue as a going concern and maintain long-term financial soundness.

XIII. Supplementary Disclosure

(I) Significant transactions information

1. Loans to others: Please refer to Table 1.
2. Provision of endorsements and guarantees to others: Please refer to Table 2.
3. Marketable securities held at the end of the period (excluding investments in subsidiaries, associates, and joint ventures): Please refer to Table 3.
4. Purchases or sales of goods from or to related parties reaching NT$100 million or 20% of paid-in capital or more: None.
5. Receivables from related parties reaching NT$100 million or 20% of paid-in capital or

more: None.

6. Business relationships and significant intercompany transactions between the parent company and subsidiaries: Please refer to Table 4.

(II) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China): Please refer to Table 5.

(III) Information on investments in Mainland China

1. Basic information: Please refer to Table 6.
2. Significant transactions, either directly or indirectly through a third jurisdiction, with investee companies in China: Please refer to Table 4.

XIV. Segments Information

(I) General information

Management has determined the reportable operating segments based on reports reviewed by the president and used to make strategic decisions.
The Group's corporate structure, the basis for division of segments, and the basis for measurement of segment information have not changed significantly during the current period.

(II) Segments Information

Information on the reporting segments provided to the chief operating decision maker is shown as follows:
January 1 to March 31, 2026:

	Photomask and semiconductor segment	Medical segment	Total
Revenue from external clients	$ 1,430,726	$ 107,985	$ 1,538,711
Segment revenue	($ 54,723)	($ 10,497)	($ 65,220)
Segment margin	$ 183,186	($ 14,480)	$ 168,706
Segment margin include:			
Depreciation	($ 358,490)	($ 25,266)	($ 383,756)
Amortization expense	($ 8,466)	($ 1,774)	($ 10,240)
Financial Costs	($ 65,433)	($ 5,155)	($ 70,588)
Interest income	$ 2,537	$ 7	$ 2,544
Investments income recognized by using equity method	($ 10,798)	$ -	($ 10,798)
Segment assets	$ 17,135,546	$ 1,125,344	$ 18,260,890

January 1 to March 31, 2025:

	Photomask and semiconductor segment	Medical segment	Total
Revenue from external clients	$ 1,526,885	$ 101,072	$ 1,627,957
Segment revenue	($ 35,716)	($ 1,206)	($ 36,922)
Segment margin	($ 276,923)	($ 31,875)	($ 308,798)
Segment margin include:			
Depreciation	($ 339,355)	($ 17,945)	($ 357,300)
Amortization expense	($ 15,445)	($ 4,037)	($ 19,482)
Financial Costs	($ 76,280)	($ 5,163)	($ 81,443)
Interest income	$ 3,340	$ 3	$ 3,343
Investments income recognized by using equity method	($ 7,291)	$ -	($ 7,291)
Segment assets	$ 19,299,956	$ 1,122,321	$ 20,422,277

(III) Reconciliation for segment income

Sales between segments are conducted according to the principle of transactions at fair value. The operating revenue from external customers reported to the operating decision maker is measured in a manner consistent with that in the income statement.

The consolidated income, assets and liabilities of related segments are consistent with the consolidated income, consolidated assets and consolidated liabilities, so there is no reconciliation information.

Taiwan Mask Corporation and Subsidiaries

Loans to Others

January 1 to March 31, 2026

Table 1

Unit: NT$ Thousand

(Unless otherwise specified)

Code (Note 1)	Company that lent funds	Borrowing party	General ledger account	Related party?	Maximum Balance for the Period	Ending balance	Amount Actually Drawn	Range of interest rate	Nature of loan	Amount of transaction with borrower	Reason for short-term financing	Amount of recognized impairment loss	Collateral Name	Collateral Value	Limit on loans granted to a single party	Ceiling on total loan granted	Note
0	Taiwan Mask Corporation	Goke Holdings Co., Ltd.	Other Receivables – Related Parties	Y	$ 20,000	$ 20,000	$ -	2.7%	Short-term financing	$ -	Working Capital Turnover	$ -	Promissory note	$ 20,000	$ 2,416,878	$ 2,416,878	Note 2
1	Goke Holdings Co., Ltd.	Xsense Technology Corporation (B.V.I.) Taiwan Branch	Other Receivables – Related Parties	Y	300,000	300,000	300,000	2.7%	Short-term financing	-	Working Capital Turnover	300,000	Promissory note	300,000	587,895	587,895	Note 4
2	Miracle Technology CO., LTD.	Aptos Technology INC.	Other Receivables – Related Parties	Y	170,000	170,000	170,000	2.7%	Short-term financing	-	Working Capital Turnover	170,000	Promissory note	170,000	86,634	86,634	Note 3
3	Miko-China Enterprise (Shanghai) Co., Ltd.	Sichuan Miracle Power Technology Co., Ltd.	Other Receivables – Related Parties	Y	63,406	40,272	40,272	2.509%	Short-term financing	-	Working Capital Turnover	-	None	-	152,347	152,347	Note 6
4	Pilot Energy Co., Ltd.	Xsense Technology Corporation (B.V.I.) Taiwan Branch	Other Receivables – Related Parties	Y	40,000	40,000	40,000	2.7%	Short-term financing	-	Working Capital Turnover	40,000	Promissory note	40,000	40,024	40,024	Note 5

Note 1: The description of the number columns are as follows:

(1) Fill in "0" for the issuer.

(2) The investee company is numbered in sequence starting from the Arabic numeral 1 according to company type.

Note 2: Amendment to the Procedures for Lending Funds to Others:

(1) Total amount of loans: The total amount of the Company's loans shall not exceed 40% of the Company's net value.

(2) For companies or businesses that have business dealings with the Company, the loan amount of each individual borrowers shall not exceed the amount of transactions between the two parties in the most recent year and not exceed 40% of the Company net value.

(3) For companies or businesses that have a short-term financing need, the loan amount of each individual borrower shall not exceed the amount of transactions between the two parties in the most recent year and not exceed 40% of the Company's net value.

(4) Inter-company loans of funds between overseas companies in which the Company owns, directly or indirectly, 100% of the voting shares, are not restricted by the abovementioned paragraphs. However, the total amount of loans and the amount of loan to a single party shall not exceed 50% of the Company's net value.

Note 3: Subsidiary - Miracle Technology Procedures for Lending Funds to Others

(1) Total amount of loans: The total amount of the Company's loans shall not exceed 40% of the Company's net value.

(2) For companies or businesses that have business dealings with the Company, the loan amount of each individual borrowers shall not exceed the amount of transactions between the two parties in the most recent year and not exceed 40% of the Company net value.

(3) For companies or businesses that have a short-term financing need, the loan amount of each individual borrower shall not exceed the amount of transactions between the two parties in the most recent year and not exceed 40% of the Company's net value.

(4) Inter-company loans of funds between overseas companies in which the Company owns, directly or indirectly, 100% of the voting shares, are not restricted by the abovementioned paragraphs. However, the total amount of loans and the amount of loan to a single party shall not exceed 50% of the Company's net value.

Note 4: Subsidiary - Goke Holdings Co., Ltd. Procedures for Lending Funds to Others

(1) Total amount of loans: The total amount of the Company's loans shall not exceed 40% of the Company's net value.

(2) For companies or businesses that have a short-term financing need, the loan amount of each individual borrower shall not exceed the amount of transactions between the two parties in the most recent year and not exceed 40% of the Company's net value.

Note 5: Subsidiary - Pilot Energy Co., Ltd. Procedures for Lending Funds to Others:

The Company shall not loan funds to any of its shareholders or any other person except under the following circumstances:

(1) Where an inter-company or inter-firm business transaction calls for a loan arrangement.

(2) Where an inter-company or inter-firm short-term financing facility is necessary, provided that such financing amount shall not exceed 40% of the lender's net worth.

Note 6: Subsidiary - Miko-China Enterprise (Shanghai) Co., Ltd. Procedures for Lending Funds to Others:

(1) Total amount of loans: The total amount of the Company's loans shall not exceed 40% of the Company's net value.

(2) For companies or businesses that have a short-term financing need, the loan amount of each individual borrower shall not exceed the amount of transactions between the two parties in the most recent year and not exceed 40% of the Company's net value.

Taiwan Mask Corporation and Subsidiaries

Endorsements and Guarantees to Others

January 1 to March 31, 2026

Table 2

Unit: NT$ Thousand
(Unless otherwise specified)

Code (Note 1)	Endorser/guarantor	Party being endorsed/guaranteed: Name of Company	Party being endorsed/guaranteed: Relationship (Note 2)	Limits on Endorsement/Guarantee Amount Provided to Each Guaranteed Party (Notes 3, 4, 5)	Maximum Balance of Endorsement/Guarantee for the Period	Ending Balance of Endorsement/Guarantee	Amount Actually Drawn	Amount of Endorsement/Guarantee Collateralized by Properties	Ratio of Accumulated Endorsement/Guarantee to Net Equity per Latest Financial Statements	Maximum Endorsement/Guarantee Amount Allowable (Notes 3, 4, 5,)	Guarantee Provided by Parent Company to Subsidiary	Guarantee Provided by Subsidiary to Parent Company	Guarantee Provided to Subsidiaries in Mainland China	Note
0	Taiwan Mask Corporation	Goke Holdings Co., Ltd.	2	$ 316,849	$ 180,000	$ 180,000	$ 130,000	$ 130,000	2.98%	$ 2,416,878	Y	N	N	Note 3
0	Taiwan Mask Corporation	Miracle Technology CO., LTD.	2	229,550	125,860	31,995	31,995	31,995	0.53%	2,416,878	Y	N	N	Note 3
0	Taiwan Mask Corporation	Pilot Energy Co., Ltd.	2	169,000	123,000	123,000	103,000	103,000	2.04%	2,416,878	Y	N	N	Note 3
0	Taiwan Mask Corporation	Innova Vision INC.	2	316,849	314,000	314,000	308,000	168,000	5.20%	2,416,878	Y	N	N	Note 3
0	Taiwan Mask Corporation	Xsense Technology Corporation (B.V.I.) Taiwan Branch	2	230,000	146,000	146,000	146,000	146,000	2.42%	2,416,878	Y	N	N	Note 3
1	Goke Holdings Co., Ltd.	Xsense Technology Corporation (B.V.I.) Taiwan Branch	2	230,000	57,000	57,000	57,000	57,000	3.88%	587,895	Y	N	N	Note 5
2	Miko-China Enterprise (Shanghai) Co., Ltd.	Taiwan Mask Corporation	3	380,869	180,531	180,531	180,531	180,531	47.40%	380,869	N	Y	N	Note 4
2	Miko-China Enterprise (Shanghai) Co., Ltd.	Miracle Technology CO., LTD.	3	380,869	55,548	55,548	55,548	55,548	14.58%	380,869	N	Y	N	Note 4

Note 1: The description of the number columns are as follows:

(1) Fill in "0" for the issuer.

(2) The investee company is numbered in sequence starting from the Arabic numeral 1 according to company type.

Note 2: The relationship between the guarantor and the guarantee are one of the seven types indicated below:

(1) A company with which it does business.

(2) A company in which the Company directly and indirectly holds more than 50% of the voting shares.

(3) A company that directly and indirectly holds more than 50% of the voting shares in the Company.

(4) Companies in which the Company holds, directly or indirectly, 90%, or more of the voting shares may make endorsements/guarantees for each other.

(5) A company that is mutually insured by a contract between peers or co-founders based on the needs of the contracted work.

(6) A company that is guaranteed by all contributing shareholders in proportion to their shareholdings due to a joint investment relationship.

(7) Companies that are engaged in joint and several guarantees for the performance guarantee of pre-sale housing sales contracts in accordance with the regulations of the Consumer Protection Act.

Note 3: The Company's endorsement and guarantee practices for others provide that:

(1) The total amount of the Company's external endorsement guarantee shall not exceed 30% of the Company's paid-in capital.

(2) The amount of business transactions refers to the higher of the amount of goods purchased or sold between the parties.

(3) Companies with which the Company has a parent-child relationship: The endorsement and guarantee for a single enterprise shall not exceed 10% of the Company's paid-in capital and the company's paid-in capital being endorsed and guaranteed.

(4). The aggregate amount of the endorsement and guarantee of the Company and its subsidiaries as a whole shall not exceed 40% of the net worth of the Company, of which the endorsement and guarantee of a single subsidiary shall not exceed 20% of the net worth of the Company.

Note 4: Miko-China Enterprise (Shanghai) Co., Ltd. Endorsement and Guarantee Procedures:

The total amount of endorsement guarantee liability is limited to RMB 30 million, and the amount of endorsement guarantee for a single enterprise shall not exceed RMB 30 million; however, for the parent company that directly or indirectly holds, through a subsidiary, more than 50% of the common stock equity of a company, it may endorse up to its net value.

Note 5: Subsidiary - Goke Holdings Co., Ltd. Endorsement and Guarantee Procedures:

(1) The total amount of the Company's external endorsement guarantee shall not exceed 30% of the Company's paid-in capital.

(2) The amount of business transactions refers to the higher of the amount of goods purchased or sold between the parties.

(3) Companies with which the Company has a parent-child relationship: The endorsement and guarantee for a single enterprise shall not exceed 10% of the Company's paid-in capital and the company's paid-in capital being endorsed and guaranteed.

(4). The aggregate amount of the endorsement and guarantee of the Company and its subsidiaries as a whole shall not exceed 40% of the net worth of the Company, of which the endorsement and guarantee of a single subsidiary shall not exceed 20% of the net worth of the Company.

Taiwan Mask Corporation and Subsidiaries

Ending holding of marketable securities (not including subsidiaries, associates and joint ventures)

March 31, 2026

Table 3

Unit: NT$ Thousand
(Unless otherwise specified)

Company name of the shareholding	Marketable securities	Relationship with the marketable securities issuer	General ledger account	End of period: Number of shares	End of period: Book value	End of period: Ownership percentage	End of period: Fair value	Note
Taiwan Mask Corporation	Common stock of China Steel Structure Co., Ltd.	None	Financial Assets at Fair Value Through Profit or Loss - Current	14,299,000	$ 627,011	7.15%	$ 627,011	14,160 shares pledged
Taiwan Mask Corporation	Common stocks of Avision Inc. through private placement.	None	Financial Assets at Fair Value Through Profit or Loss - Non Current	10,000,000	46,800	16.67%	46,800	
Taiwan Mask Corporation	Ordinary corporate bonds of Xsense Technology Corporation (B.V.I.) Taiwan Branch	The parent company of the Company	Financial assets measured at amortized cost	-	100,000	-	100,000	Eliminated in the consolidated financial statements
Goke Holdings Co., Ltd.	Common stocks of Microtek International	None	Financial Assets at Fair Value Through Profit or Loss - Current	20,000,000	317,000	9.72%	317,000	20,000 shares pledged
Goke Holdings Co., Ltd.	Common stocks of Taiwan Mask	Parent company	Financial Assets at Fair Value Through Profit or Loss - Non Current	35,331,440	1,529,851	9.62%	1,529,851	25,100 thousand shares were pledged and treated as treasury shares in the consolidated financial statements
Goke Holdings Co., Ltd.	Common stocks of Star Fusion Group Co., Ltd.	Ultimate parent company	Financial Assets at Fair Value Through Profit or Loss - Non Current	209,000	8,600	0.19%	8,600	
Goke Holdings Co., Ltd.	Common stock of China Steel Structure Co., Ltd.	None	Financial Assets at Fair Value Through Profit or Loss - Current	21,750,000	953,738	10.88%	953,738	21,750 shares pledged
Goke Holdings Co., Ltd.	B Current Impact Investment	The Company is a director of that company	Financial Assets at Fair Value Through Profit or Loss - Non Current	1,000,000	10,000	10.00%	10,000	
Goke Holdings Co., Ltd.	B Current Impact Investment Partnership	None	Financial Assets at Fair Value Through Profit or Loss - Non Current	1,000,000	10,000	-	10,000	
Goke Holdings Co., Ltd.	Intellectual Property Innovation Corporation Partnership Fund	None	Financial Assets at Fair Value Through Profit or Loss - Non Current	-	17,500	-	17,500	
Goke Holdings Co., Ltd.	Wisdom Capital Limited Partnership	None	Financial Assets at Fair Value Through Profit or Loss - Non Current	-	92,802	-	92,802	
Jing Hao Investment Co., Ltd.	G-TECH ELECTRONICS LTD.	None	Financial Assets at Fair Value Through Profit or Loss - Non Current	1,097,092	-	8.08%	-	
Jing Hao Investment Co., Ltd.	Common stocks of MEMCHIP TECHNOLOGY CO., LTD.	None	Financial Assets at Fair Value Through Profit or Loss - Non Current	187,915	-	3.13%	-	
Aptos Technology INC.	Common stocks of TOPFUN TECHNOLOGY INC.	None	Financial Assets at Fair Value Through Other Comprehensive Income - Non Current	100,000	-	12.27%	-	
Miko-China Enterprise (Shanghai) Co., Ltd.	Common stocks of Shenzhen He Mei Jing Yi Semiconductor Technology Co., Ltd.	None	Financial Assets at Fair Value Through Profit or Loss - Non Current	480,000	22,220	0.27%	22,220	
Miracle Technology CO., LTD.	Ordinary corporate bonds of Innova Vision Inc.	None	Financial assets measured at amortized cost	-	35,000	-	35,000	Eliminated in the consolidated financial statements

Taiwan Mask Corporation and Subsidiaries
Significant inter-company transactions during the reporting periods
January 1 to March 31, 2026

Table 4

Unit: NT$ Thousand
(Unless otherwise specified)

Code (Note 1)	Name of the counterparty	Counterparty	Relationship (Note 2)	Status of transaction: General ledger account	Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets (Note 3)
0	Taiwan Mask Corporation	Miracle Technology CO., LTD.	1	Sales	$ 21,468	Same with other customers	1.40%
0	Taiwan Mask Corporation	Goke Holdings Co., Ltd.	1	Endorsement and guarantee	180,000	Same with other customers	0.99%
0	Taiwan Mask Corporation	Miracle Technology CO., LTD.	1	Endorsement and guarantee	31,995	Same with other customers	0.18%
0	Taiwan Mask Corporation	Pilot Energy Co., Ltd.	1	Endorsement and guarantee	123,000	Same with other customers	0.67%
0	Taiwan Mask Corporation	Innova Vision INC.	1	Endorsement and guarantee	314,000	Same with other customers	1.72%
0	Taiwan Mask Corporation	Xsense Technology Corporation (B.V.I.) Taiwan Branch	1	Endorsement and guarantee	146,000	Same with other customers	0.80%
0	Taiwan Mask Corporation	Miracle International Enterprise(Shanghai) Co., Ltd.	1	Sales	10,301	Same with other customers	0.67%
0	Taiwan Mask Corporation	Miracle International Enterprise(Shanghai) Co., Ltd.	1	Accounts Receivables	9,507	Net 60	0.05%
0	Taiwan Mask Corporation	Miracle Technology CO., LTD.	1	Accounts Receivables	22,997	Net 60	0.13%
0	Taiwan Mask Corporation	Aptos Technology INC.	1	Other Receivables	134,750	Receipt and payment at an agreed time	0.74%
0	Taiwan Mask Corporation	Innova Vision INC.	1	Rental income	5,053	Same with other customers	0.33%
0	Taiwan Mask Corporation	Innova Vision INC.	1	Other Receivables	99,694	Receipt and payment at an agreed time	0.55%
0	Taiwan Mask Corporation	Xsense Technology Corporation (B.V.I.) Taiwan Branch	1	Other Receivables	73,442	Receipt and payment at an agreed time	0.40%
0	Taiwan Mask Corporation	Xsense Technology Corporation (B.V.I.) Taiwan Branch	1	Corporate bonds	100,000	Receipt and payment at an agreed time	0.55%
0	Taiwan Mask Corporation	Taiwan Laser Welding Technology Corporation	1	Other Receivables	13,500	Receipt and payment at an agreed time	0.07%
1	Miracle Technology CO., LTD.	Miracle International Enterprise(Shanghai) Co., Ltd.	3	Sales	13,498	Same with other customers	0.88%
1	Miracle Technology CO., LTD.	Miracle International Enterprise(Shanghai) Co., Ltd.	3	Accounts Receivables	2,347	Net 30	0.01%
1	Miracle Technology CO., LTD.	Aptos Technology INC.	3	Other receivables (loans of funds)	170,000	Receipt and payment at an agreed time	0.93%
1	Miracle Technology CO., LTD.	Aptos Technology INC.	3	Other Receivables	5,973	Receipt and payment at an agreed time	0.03%
1	Miracle Technology CO., LTD.	Jing Hao Investment Co., Ltd.	3	Other Receivables	17,377	Receipt and payment at an agreed time	0.10%
1	Miracle Technology CO., LTD.	Innova Vision INC.	3	Corporate bonds	35,000	Receipt and payment at an agreed time	0.19%
2	Goke Holdings Co., Ltd.	Aptos Technology INC.	3	Other Receivables	13,461	Receipt and payment at an agreed time	0.07%
2	Goke Holdings Co., Ltd.	Xsense Technology Corporation (B.V.I.) Taiwan Branch	3	Other Receivables	4,505	Receipt and payment at an agreed time	0.02%
2	Goke Holdings Co., Ltd.	Xsense Technology Corporation (B.V.I.) Taiwan Branch	3	Other receivables (loans of funds)	300,000	Receipt and payment at an agreed time	1.64%
2	Goke Holdings Co., Ltd.	Xsense Technology Corporation (B.V.I.) Taiwan Branch	3	Interest income	1,997	Receipt and payment at an agreed time	0.13%
2	Goke Holdings Co., Ltd.	Xsense Technology Corporation (B.V.I.) Taiwan Branch	3	Endorsement and guarantee	57,000	Same with other customers	0.31%
3	Miko-China Enterprise (Shanghai) Co., Ltd.	Miracle Technology CO., LTD.	3	Endorsement and guarantee	55,548	Same with other customers	0.30%
3	Miko-China Enterprise (Shanghai) Co., Ltd.	Sichuan Miracle Power Technology Co., Ltd.	3	Other receivables (loans of funds)	40,272	Receipt and payment at an agreed time	0.22%
3	Miko-China Enterprise (Shanghai) Co., Ltd.	Taiwan Mask Corporation	2	Endorsement and guarantee	180,531	Same with other customers	0.99%
4	Pilot Energy Co., Ltd.	Xsense Technology Corporation (B.V.I.) Taiwan Branch	3	Other receivables (loans of funds)	40,000	Receipt and payment at an agreed time	0.22%
4	Pilot Energy Co., Ltd.	Taiwan Mask Corporation	2	Accounts Receivables	2,526	Net 60	0.01%
5	Innova Vision INC.	iPro Vision Inc.	3	Accounts Receivables	17,420	Net 60	0.10%
5	Innova Vision INC.	iPro Vision Inc.	3	Sales	9,784	Same with other customers	0.64%
4	Pilot Energy Co., Ltd.	Taiwan Mask Corporation	2	Sales	3,849	Same with other customers	0.25%
8	Xsense Technology Corporation (B.V.I.) Taiwan Branch	Miracle Technology CO., LTD.	3	Sales	5,405	Same with other customers	0.35%
8	Xsense Technology Corporation (B.V.I.) Taiwan Branch	Miracle Technology CO., LTD.	3	Contract Liabilities	9,595	Same with other customers	0.05%

Note 1: The numbers filled in for the transaction company in respect of inter-company transactions are as follows:
(1) Parent company is "0".
(2) The subsidiaries are numbered in order starting from "1".

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

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

Note 4: Only transactions with an amount of more than NT$1 million will be disclosed, and transactions with related parties will not be disclosed separately.

Taiwan Mask Corporation and Subsidiaries

Names, locations and other information of investee companies (not including investees in Mainland China)

January 1 to March 31, 2026

Table 5

Unit: NT$ Thousand
(Unless otherwise specified)

Name of Investor	Investee	Location	Main business activities	Initial investment amount		Shares held at the end of the period			the current period	recognized for the current	Note
				Balance at the end of perio	End of the previous year	Number of shares	Ownership	Book value			
Taiwan Mask Corporation	SunnyLake Park International Holdings, Inc.	British Virgin Islands	Re-investment	$ 103,045	$ 103,045	3,120,000	100%	$ 5,781	$ 5	$ 5	
Taiwan Mask Corporation	Goke Holdings Co., Ltd.	Taiwan	Re-investment	1,960,000	1,960,000	404,877,568	100%	303,210	433,311	152,426	
Taiwan Mask Corporation	Advagene Biopharma Co., Ltd.	Taiwan	Medical, R&D, manufacturing	163,715	163,715	11,996,652	20.20%	23,810	(34,400)	(6,950)	
Taiwan Mask Corporation	Miracle Technology CO., LTD.	Taiwan	Electronics components manufacturing, electronics materials and precision equipment distribution and power component design	252,651	252,651	22,955,033	100%	332,770	7,085	7,085	
Taiwan Mask Corporation	Weida Hi-Tech Co., Ltd.	Taiwan	Display panel control chip and other module's research, design, development, manufacturing and sales	293,371	293,371	12,176,880	28.20%	14,528	3,420	965	
Taiwan Mask Corporation	Innova Vision INC.	Taiwan	Manufacturing, retail, wholesale and international trade of medical equipment	688,924	688,924	23,416,722	45.55%	112,153	(20,917)	(10,017)	
Taiwan Mask Corporation	ONE TEST SYSTEMS	United States	Research, development and design of test equipment and related components	121,372	121,372	940,000	100%	(47)	-	-	
Taiwan Mask Corporation	Pilot Energy Co., Ltd.	Taiwan	Battery manufacturing industry	130,800	130,800	3,380,000	20%	22,020	(5,391)	(1,078)	
Taiwan Mask Corporation	Magpie Energy Co., Ltd.	Taiwan	Energy technical services	49,200	49,200	1,640,000	20%	24,965	(998)	(200)	
Taiwan Mask Corporation	TrueLight Corporation	Taiwan	Fiber-optic communication related products	410,400	410,400	13,500,000	12.11%	359,202	(35,715)	(4,325)	
Taiwan Mask Corporation	Taiwan Laser Welding Technology Corporation	Taiwan	Laser welding of thick steel plates	270,000	270,000	27,000,000	100%	208,673	(12,479)	(12,479)	
Goke Holdings Co., Ltd.	Xsense Technology Corporation	British Virgin Islands	Precious metal coating	325,965	325,965	1	100%	967	(5,108)	(5,108)	
Goke Holdings Co., Ltd.	Xsense Technology Corporation (B.V.I.) Taiwan Branch	Taiwan	Precious metal coating	-	-	12,189,191	53%	(384,154)	(4,923)	(2,609)	
Goke Holdings Co., Ltd.	Aptos Technology INC.	Taiwan	Design, packaging and testing of NAND flash memory, solid state drives and the related products	434,692	434,692	28,481,161	47.19%	(167,262)	4,676	2,206	
Goke Holdings Co., Ltd.	Innova Vision INC.	Taiwan	Manufacturing, retail, wholesale and international trade of medical equipment	174,533	151,533	2,347,185	4.57%	25,980	(20,917)	(40)	
Goke Holdings Co., Ltd.	Digital-Can Tech. Co., Ltd.	Taiwan	3D Printing and Plastic Mold Design	139,072	139,072	7,281,250	49.57%	141,492	43,824	21,581	
Goke Holdings Co., Ltd.	Pilot Energy Co., Ltd.	Taiwan	Battery manufacturing industry	97,183	97,183	6,572,222	38.89%	72,437	(5,391)	(2,096)	
Goke Holdings Co., Ltd.	Magpie Energy Co., Ltd.	Taiwan	Energy technical services	81,317	81,317	3,188,889	38.89%	53,377	(998)	(388)	
Goke Holdings Co., Ltd.	Moment Semiconductor, Inc.	Taiwan	Retail and wholesale of memory products	43,590	43,590	2,179,500	18.75%	21,746	564	38	
Goke Holdings Co., Ltd.	BKS Tec Corp.	Taiwan	Electronics Components Manufacturing	30,000	30,000	6,000,000	34.44%	-	(14,355)	-	
Aptos Technology INC.	New Sunrise Limited	Samoa	Re-investment	-	-	-	100%	-	-	-	Note
ADL Energy Corp	Aptos Global Holding Corp.	Seychelles	Re-investment	29,795	29,795	10,000,000	100%	-	-	-	
Miracle Technology CO., LTD.	Jing Hao Investment Co., Ltd.	Taiwan	Re-investment	10,012	10,012	23,875,243	100%	299,249	10,954	10,954	
Miracle Technology CO., LTD.	BKS Tec Corp.	Taiwan	Electronics Components Manufacturing	10,000	-	2,000,000	11.50%	9,476	(14,355)	(525)	
Jing Hao Investment Co., Ltd.	Miko Technology Co., Ltd	Hong Kong	Electronics components manufacturing, electronics materials and precision equipment distribution and power component design	37	37	10,000	100%	6,894	3	3	
Innova Vision INC.	Innova Technology	Taiwan	Sales of contact lens	64,650	64,650	3,000,000	100%	(1,221)	(22)	(22)	
Innova Vision INC.	Innova Vision (B.V.I) Inc.	British Virgin Islands	Re-investment	60,157	60,157	1,000,000	100%	(428)	(19)	(19)	
Innova Vision INC.	LUMAPURE CO., LTD.	Taiwan	Sales of contact lens	6,000	-	2,900,000	100%	4,979	(2,162)	(1,021)	
Innova Vision INC.	iPro Vision Inc.	Japan	Sales of contact lens	84,204	84,204	6,400	52.03%	(660)	(39)	(20)	
Innova Vision (B.V.I) Inc.	iPro Vision Inc.	Japan	Sales of contact lens	56,420	56,420	5,900	47.97%	(608)	(39)	(19)	
Pilot Energy Co., Ltd.	ADL Energy Corp	Taiwan	Renewable energy self-use power generation equipment industry	413,050	413,050	9,984,526	100%	27,975	(132)	(132)	

Note: As of December 31, 2025, the funds for shares have not been remitted.

Taiwan Mask Corporation and Subsidiaries

Information on investments in Mainland China

January 1 to March 31, 2026

Table 6

Unit: NT$ Thousand
(Unless otherwise specified)

Investee in Mainland China	Main business activities	Paid-up capital	Investment method (Note 1)	Accumulated amount of remittance from Taiwan to China at the beginning of the period	Amount remitted from Taiwan to: Remitted to	Amount remitted from Taiwan to: Remitted back	Accumulated amount of remittance from Taiwan to China at the end of period	Profit (loss) of the investee for the current period	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the current period (Note 2 (2) C)	Ending carrying amount	Accumulated amount of investment income remitted back to Taiwan	Note
Miko-China Enterprise (Shanghai) Co., Ltd.	Electronics components manufacturing, electronics materials and precision equipment distribution and power component design	$ 3,283	1	$ 3,283	$ -	$ -	$ 3,283	$ 13,708	100%	$ 13,708	$ 390,966	$ -	
Miracle International Enterprise(Shanghai) Co., Ltd.	Electronics components manufacturing, electronics materials and precision equipment distribution and power component design	10,215	1	10,215	-	-	10,215	4,942	100%	4,942	113,423	-	Note 4
Sichuan Miracle Power Technology Co., Ltd.	IC product design, production and sales	53,676	3	-	-	-	-	(1,815)	100%	(1,815)	(1,307)	-	

Name of Company	Accumulated amount of remittance from Taiwan to China as of the end of the period	Investment amount approved by the Investment	Ceiling on investments in China imposed by the Investment Commission of MOEA (Note 5)
Miracle Technology CO., LTD.	$ 13,498	$ 13,498	$ 129,952

Note 1: Investment methods are classified into the following three categories; fill in the number of categories each case belongs to:
(1) Directly invest in a company in Mainland China.
(2) Through investing in an existing company in the third area (please specify the company), which then invested in Mainland China.
(3). Others

Note 2: Investment income recognized by the Company for the current period
(1) If it is still under preparation with no actual gain or loss, it shall be indicated in the box.
(2) The basis for recognition of the investment gains or losses is divided into the following three,
A. Financial statements reviewed by an international accounting firm that has a collaborative relationship with CPA firms in Taiwan.
B. Financial statements reviewed by a certified accountant or accounting firm who work with the parent company in Taiwan.
C. Self-prepared financial statements not reviewed by independent accountants.
D. Other.

Note 3: The relevant figures in this table should be presented in New Taiwan Dollars.

Note 4: It was originally invested through Misun Technology Co., Ltd. Since the aforementioned company has gone through dissolution and liquidation, it has been changed to Miracle Technology Co., Ltd. directly investing in Miracle International Enterprise (Shanghai) Co., Ltd.

Note 5: According to the "Review Principles for Investment or Technical Cooperation in the Mainland Area" issued by the Department of Investment Review, MOEA, the limit on investment in Mainland China is 60% of net asset value.