

Ta Ya Electric Wire & Cable Co., Ltd.**Parent Company Only Financial Statements and Independent
Auditors' Report****2025 and 2024**

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The reader is advised that these financial statements have been prepared originally in Chinese. This English version is a translation of the Chinese finance statements and has not been reviewed by accountant. In the event of a conflict between these financial statements and the original Chinese version or difference in interpretation between the two versions, the Chinese language financial statements shall prevail.

Ta Ya Electric Wire & Cable Co., Ltd.

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Independent Auditors' Report

To: Ta Ya Electric Wire & Cable Co., Ltd.

Audit Opinions

The parent company only balance sheets of Ta Ya Electric Wire & Cable Co., Ltd. (hereinafter referred to as "Ta Ya") as of December 31, 2025 and 2024, and the parent company only statements of comprehensive income, statements of changes in equity, statements of cash flows, and notes to the parent company only financial statements (including a summary of significant accounting policies) for the years from January 1 to December 31, 2025 and 2024 have been audited by us.

In our opinion, based on the results of our audit and the audit reports of other auditors (refer to the Other Matters section), the aforementioned parent company only financial statements present fairly, in all material respects, the parent company only financial position of Ta Ya as of December 31, 2025 and 2024, and its parent company only financial performance and parent company only cash flows for the years from January 1 to December 31, 2025 and 2024, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audit in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Parent Company Only Financial Statements section. The personnel of the accounting firm to which we belong who are subject to independence requirements have maintained independence from Ta Ya in accordance with the Code of Professional Ethics for Certified Public Accountants, and have fulfilled other responsibilities under such requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of Ta Ya's parent company only financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our audit opinion thereon, and we do not provide a separate opinion on these matters. The key audit matters for Ta Ya's parent company only financial statements for the year ended December 31, 2025 are described as follows:

Impairment of accounts receivable

The allowance for impairment of accounts receivable is determined based on customers' credit quality, the collectability of receivables, and reasonable forecasts of future economic conditions. As the assumptions underlying expected credit loss rates involve subjective judgment, and the assessment of expected credit loss rates for accounts receivable requires significant estimates by management, the impairment of accounts receivable was therefore a key area of focus in our audit of the parent company only financial statements for the current year.

For the carrying amount of accounts receivable, please refer to Note 6(5) to the parent company only financial statements.

Our audit procedures included obtaining the information used by management to assess expected credit loss rates and evaluating the reasonableness of the underlying assumptions. We also recalculated whether the allowance for expected credit losses on the related receivables was appropriately recognized based on those rates. In addition, we reviewed whether there were customers with individually significant balances and examined the reasons for outstanding receivables to assess whether sufficient expected credit losses had been provided for accounts receivable.

Inventory Valuation

Ta Ya measures inventory at the lower of cost and net realizable value, and the valuation of its inventory is primarily affected by international copper prices. However, due to frequent fluctuations in international copper market prices, the assessment of net realizable value involves significant judgment and estimation. Accordingly, the valuation of inventory was a key area of focus in our audit of the parent company only financial statements for the current year.

For the carrying amount of inventory (manufacturing), please refer to Note 6(6) to the parent company only financial statements.

Our audit procedures included obtaining management's assessment of the lower of cost and net realizable value for inventory. On a sample basis, we compared the most recent actual selling prices of ending inventory with their carrying amounts and evaluated the basis and reasonableness thereof to confirm that inventory was measured at the lower of cost and net realizable value. We also obtained the recorded quantities of ending inventory and compared them with the annual inventory count records to verify the existence and completeness of inventory. In addition, by participating in the year-end physical inventory count, we assessed the appropriateness of the allowance for inventory write-downs for obsolete or slow-moving items.

Other matters

Certain financial statements of investee companies accounted for using the equity method included in the aforementioned parent company only financial statements for the years ended December 31, 2025 and 2024 were not audited by us but were audited by other auditors. Accordingly, our opinion on the aforementioned parent company only financial statements, insofar as it relates to the amounts included for investee companies accounted for using the equity method, is based on the audit reports of other auditors. As of December 31, 2025 and 2024, the aggregate carrying amounts of investments accounted for using the equity method in the aforementioned investee companies were NT\$3,110,498 thousand and NT\$2,580,515 thousand, respectively, representing 7.76% and 7.51% of total assets, respectively. As of December 31, 2025 and 2024, the aggregate credit balances of investments accounted for using the equity method recognized under other non-current liabilities in the aforementioned investee companies were NT\$177,299 thousand and NT\$59,902 thousand, respectively, representing 0.44% and 0.17% of total assets, respectively. For the years ended December 31, 2025 and 2024, the total comprehensive income (including the share of profit or loss of subsidiaries and affiliates accounted for using the equity method and the share of other comprehensive income of subsidiaries and affiliates accounted for using the equity method) recognized from the aforementioned investee companies amounted to NT\$199,653 thousand and NT\$306,615 thousand, respectively, representing 10.51% and 15.89% of total comprehensive income, respectively.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and for maintaining such internal control as is necessary to ensure that the parent company only financial statements are free from material misstatement, whether due to fraud or error.

In preparing the parent company only financial statements, management is also responsible for assessing Ta Ya's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless management either intends to liquidate Ta Ya or to cease operations, or has no realistic alternative but to do so.

Those charged with governance of Ta Ya (including the Audit and Risk Committee) are responsible for overseeing the financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

The objective of our audit of the parent company only financial statements is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an audit report. Reasonable assurance is a high level of assurance, but an audit conducted in accordance with auditing standards does not guarantee that a material misstatement in the parent company only financial statements will always be detected. Misstatements may arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting an audit in accordance with auditing standards, we exercise professional judgment and maintain professional skepticism. We also perform the following procedures:

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error; design and perform appropriate responses to those risks; and obtain sufficient and appropriate audit evidence to provide a basis for our audit opinion. As fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control, the risk of not detecting a material misstatement resulting from fraud is higher than that resulting from error.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Ta Ya's internal control.
3. Evaluate the appropriateness of accounting policies used by management and the reasonableness of accounting estimates and related disclosures made by management.
4. Based on the audit evidence obtained, conclude on the appropriateness of management's use of the going concern basis of accounting and whether a material uncertainty exists related to events or conditions that may cast significant doubt on Ta Ya's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our audit report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our audit opinion. Our conclusions are based on the audit evidence obtained up to the date of our audit report. However, future events or conditions may cause Ta Ya to cease to continue as a going concern.

5. Evaluate the overall presentation, structure, and content of the parent company only financial statements, including the related notes, and whether the financial statements fairly present the underlying transactions and events.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the components within Ta Ya to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision, and performance of the audit, and for forming the audit opinion on Ta Ya.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control identified during our audit.

We also provide those charged with governance with a statement that the personnel of the accounting firm to which we belong who are subject to independence requirements have complied with the independence requirements in the Code of Professional Ethics for Certified Public Accountants, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, including related safeguards.

From the matters communicated with those charged with governance, we determine the key audit matters for our audit of Ta Ya's parent company only financial statements for the year ended December 31, 2025. We describe these matters in our audit report unless laws or regulations preclude public disclosure of the matter or, in extremely rare circumstances, we determine that a matter should not be communicated in the audit report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits.

SOLOMON & CO., CPAs

Jin-Guan-Zheng-Shen-Zi No. 1040052197

Competent Securities Authority
Document Approval No.

Jin-Guan-Zheng-Shen-Zi No. 1080302727

CPA: Wu Chien-Meng

CPA: Chang Chun-Fu

March 13, 2026

Ta Ya Electric Wire & Cable Co., Ltd.
Parent Company Only Balance Sheet
For the years ended December 31, 2025 and 2024

Unit: NTD thousands

Code	Assets	Notes	December 31, 2025		December 31, 2024	
			Amount	%	Amount	%
Current assets						
1100	Cash and cash equivalents	6 (1)	\$ 2,839,370	7.1	\$ 2,942,899	8.6
1110	Financial assets measured at fair value through profit or loss - current	6 (2)	603,042	1.5	422,030	1.2
1139	Hedged financial assets - current	6 (3)	284,413	0.7	—	—
1140	Contract assets		3,130,057	7.8	1,638,719	4.8
1150	Notes receivable - net	6 (5) and 7	137,619	0.3	153,649	0.4
1170	Accounts receivable - net	6 (5) and 7	1,327,517	3.3	1,582,493	4.6
1200	Other receivables	7	70,654	0.2	21,995	0.1
1310	Inventory (manufacturing) - net	6 (6)	6,524,747	16.3	5,589,644	16.3
1320	Inventory (construction) - net	6 (6)	290,305	0.7	247,814	0.7
1410	Prepayment	7	95,134	0.2	186,120	0.5
1470	Other current assets	8	182,376	0.5	334,970	1.0
11XX	Total current assets		<u>15,485,234</u>	<u>38.6</u>	<u>13,120,333</u>	<u>38.2</u>
Non-current assets						
1510	Financial assets at fair value through profit or loss - non-current	6 (2)	1,493,978	3.7	1,446,257	4.2
1517	Financial assets measured at fair value through other comprehensive income - non-current	6 (4) and 8	1,497,034	3.7	1,286,186	3.7
1538	Hedged financial assets - non-current	6 (3)	109,092	0.3	—	—
1550	Investment under equity method	6 (7) and 8	16,977,873	42.3	14,180,613	41.3
1600	Property, plant and equipment	6 (8) and 8	3,176,046	7.9	2,995,246	8.7
1755	Right-of-use assets	6 (9)	61,635	0.2	55,533	0.2
1760	Investment property - net	6 (10) and 8	886,763	2.2	889,394	2.6
1840	Deferred Income tax assets	6 (18)	106,776	0.3	—	—
1915	Prepaid equipment payment		75,116	0.2	95,832	0.3
1920	Refundable deposit	8	40,019	0.1	34,802	0.1
1975	Net defined benefit assets	6 (15)	176,770	0.5	131,156	0.4
1990	Other non-current assets - Others	8	15,870	—	119,466	0.3
15XX	Total non-current assets		<u>24,616,972</u>	<u>61.4</u>	<u>21,234,485</u>	<u>61.8</u>
1XXX	Total assets		<u>\$ 40,102,206</u>	<u>100.0</u>	<u>\$ 34,354,818</u>	<u>100.0</u>

The following notes are an integral part of the Parent Company Only Financial Statements

(Please refer to the Independent Auditors' Report of SOLOMON & CO., CPAs dated March 13, 2026.)

Chairman: Shen, Shang-Hung

Manager: Shen, San-Yi

Accounting Officer: Hung, Chung-Ming

Ta Ya Electric Wire & Cable Co., Ltd.
Parent Company Only Balance Sheet
For the years ended December 31, 2025 and 2024

Unit: NTD thousands

Code	Liabilities and Equity	Notes	December 31, 2025		December 31, 2024	
			Amount	%	Amount	%
Current liabilities						
2100	Short-term borrowings	6 (11)	\$ 8,495,177	21.2	\$ 5,799,834	16.9
2110	Short-term notes payable	6 (12)	1,550,000	3.9	900,000	2.6
2126	Hedged financial liabilities - current	6 (3)	—	—	20,083	0.1
2130	Contract liabilities	7	429,983	1.1	343,082	1.0
2150	Notes payable	7	10,075	—	5,531	—
2170	Accounts payable	7	777,622	1.9	842,180	2.5
2200	Other payables	7	427,744	1.1	521,124	1.5
2230	Income tax liabilities for the current period.		196,534	0.5	157,865	0.5
2280	Lease liabilities	6 (9) and 7	15,905	—	13,497	—
2320	Long-term liabilities due within one year	6 (13) and 6 (14)	883,602	2.2	1,182,425	3.4
2399	Other current liabilities	7	221,489	0.6	78,324	0.2
21XX	Total current liabilities		<u>13,008,131</u>	<u>32.5</u>	<u>9,863,945</u>	<u>28.7</u>
Non-current liabilities						
2500	Financial liabilities at fair value through profit or loss - non-current	6 (2)	37,603	0.1	22,600	0.1
2511	Hedged financial liabilities - non-current	6 (3)	—	—	11,892	—
2530	Corporate bonds payable	6 (13)	3,846,413	9.6	3,807,494	11.1
2540	Long-term borrowing	6 (14)	5,448,524	13.6	4,414,396	12.8
2570	Deferred income tax liabilities	6 (18)	362,065	0.9	273,700	0.8
2580	Lease liabilities	6 (9) and 7	47,690	0.1	43,756	0.1
2645	Deposits received	7	57,716	0.1	61,653	0.2
2670	Others		178,394	0.4	61,152	0.2
25XX	Total non-current liabilities		<u>9,978,405</u>	<u>24.8</u>	<u>8,696,643</u>	<u>25.3</u>
2XXX	Total liabilities		<u>22,986,536</u>	<u>57.3</u>	<u>18,560,588</u>	<u>54.0</u>
Equity						
		6 (16)				
3110	Capital of common shares - face value of NTD 10 per share		<u>7,852,619</u>	<u>19.6</u>	<u>7,736,571</u>	<u>22.5</u>
3200	Capital surplus		<u>2,334,684</u>	<u>5.8</u>	<u>2,332,955</u>	<u>6.8</u>
Retained earnings						
3310	Legal reserve		891,434	2.2	718,458	2.1
3320	Special reserve		147,555	0.4	147,555	0.4
3350	Undistributed earnings		5,031,158	12.5	4,589,949	13.4
3300	Total retained earnings		<u>6,070,147</u>	<u>15.1</u>	<u>5,455,962</u>	<u>15.9</u>
3400	Other equity items		871,007	2.2	281,529	0.8
3500	Treasury shares	6 (17)	(12,787)	—	(12,787)	—
3XXX	Total equity		<u>17,115,670</u>	<u>42.7</u>	<u>15,794,230</u>	<u>46.0</u>
Total Liabilities and Equity			<u>\$ 40,102,206</u>	<u>100.0</u>	<u>\$ 34,354,818</u>	<u>100.0</u>

The following notes are an integral part of the Parent Company Only Financial Statements

(Please refer to the Independent Auditors' Report of SOLOMON & CO., CPAs dated March 13, 2026.)

Chairman: Shen, Shang-Hung

Manager: Shen, San-Yi

Accounting Officer: Hung, Chung-Ming

Ta Ya Electric Wire & Cable Co., Ltd.
Parent Company Only Statement of Comprehensive Income
For the years ended December 31, 2025 and 2024

Unit: NTD thousand, except for unit prices in NTD

Code	Item	Notes	2025		2024	
			Amount	%	Amount	%
4000	Net operating revenue	6 (20) and 7	\$ 19,413,975	100.0	\$ 17,413,625	100.0
5000	Operating cost	6 (6), 6 (15), 6 (21) and 7	17,147,881	88.3	15,527,336	89.2
5900	Operating gross profit		2,266,094	11.7	1,886,289	10.8
5910	Unrealized gain from sale of goods		25,547	0.1	10,363	0.1
5920	Realized gains from sale of goods		11,095	—	6,899	0.1
5950	Operating gross profit - net		2,251,642	11.6	1,882,825	10.8
	Operating expenses	6 (15), 6 (21) and 7				
6100	Sales promotion expenses		194,041	1.0	204,096	1.2
6200	Administrative expenses		586,277	3.0	713,062	4.1
6300	R&D expenses		48,898	0.3	91,236	0.5
6000	Total operating expenses		829,216	4.3	1,008,394	5.8
6900	Net operating profit		1,422,426	7.3	874,431	5.0
	Non-operation income and expenditures:					
7100	Interest revenue	6 (22) and 7	14,060	0.1	24,603	0.1
7010	Other income	6 (23) and 7	239,989	1.2	258,507	1.5
7020	Other gains and losses	6 (24) and 7	(216,126)	(1.1)	(58,038)	(0.3)
7050	Financial cost	6 (25) and 7	(417,364)	(2.1)	(309,435)	(1.8)
7070	Share of profit or loss of subsidiaries and associates accounted for using the equity method	6 (7)	487,816	2.5	1,007,675	5.8
7670	Impairment loss		—	—	(17,776)	(0.1)
7000	Total non-operation income and expenditures		108,375	0.6	905,536	5.2
7900	Net profit before tax		1,530,801	7.9	1,779,967	10.2
7950	Income tax expenses	6 (18)	(240,295)	(1.3)	(170,121)	(1.0)
8200	Net profit for the year		1,290,506	6.6	1,609,846	9.2
	Other comprehensive income					
8310	Items not reclassified to profits and losses items:					
8311	Remeasurements of defined benefit plans	6 (15)	21,917	0.1	28,961	0.2
8316	Unrealized valuation profits and losses from the equity instrument at fair value through other comprehensive income		181,193	0.9	254,481	1.4
8320	Share of other comprehensive income of subsidiaries and affiliates accounted for using the equity method - items not to be reclassified to		22,647	0.2	31,250	0.2
8349	Income taxes related to items not reclassified to profits and losses items.	6 (18)	(3,550)	—	(6,475)	—
			222,207	1.2	308,217	1.8
8360	Items possibly reclassified to profits and losses:					
8361	Difference of exchange from translating the financial statements of		(33,793)	(0.2)	28,084	0.2
8368	Gains and losses from hedging instruments		425,480	2.2	(33,100)	(0.2)
8370	Share of other comprehensive income of subsidiaries and associates accounted for using the equity method - items that may be reclassified to		(11,089)	—	22,468	0.1
8399	Income taxes related to items possibly reclassified to profits and losses	6 (18)	6,759	—	(5,617)	—
			387,357	2.0	11,835	0.1
8300	Other comprehensive income of the year (net of tax)		609,564	3.2	320,052	1.9
8500	Total other comprehensive income of the year		\$ 1,900,070	9.8	\$ 1,929,898	11.1
	Earnings per Share	6 (19)				
9750	Basic earnings per share		\$ 1.65		\$ 2.06	
9850	Diluted earnings per share		\$ 1.61		\$ 2.04	

The following notes are an integral part of the Parent Company Only Financial Statements

(Please refer to the Independent Auditors' Report of SOLOMON & CO., CPAs dated March 13, 2026.)

Chairman: Shen, Shang-Hung

Manager: Shen, San-Yi

Accounting Officer: Hung, Chung-Ming

Ta Ya Electric Wire & Cable Co., Ltd.
Parent Company Only Statement of Changes in Equity
For the years ended December 31, 2025 and 2024

UNITED
thousands

		Equity attributable to owners of the parent company										
		Capital of issued common shares			Retained earnings			Other equity items				
Code		Number of shares	Amount	Capital surplus	Legal reserve	Special reserve	Undistributed earnings	Difference of exchange from translating the financial statements of foreign operations.	Unrealized profits and losses from financial assets at fair value through other comprehensive income	Profit or loss of hedging instruments	Treasury shares	Total equity
A1	Balance on January 1, 2024	736,816,274	\$ 7,368,163	\$ 1,868,672	\$ 440,614	\$ 147,555	\$ 4,390,616	\$ (201,052)	\$ 292,715	\$ 1,125	\$ (28,919)	\$ 14,279,489
	Earnings distribution of prior years											
B1	Legal reserve	—	—	—	277,844	—	(277,844)	—	—	—	—	—
B5	Cash dividend	—	—	—	—	—	(884,180)	—	—	—	—	(884,180)
B9	Dividends from common shares	36,840,813	368,408	—	—	—	(368,408)	—	—	—	—	—
C5	Equity component arising from the issuance of convertible bonds	—	—	331,072	—	—	—	—	—	—	—	331,072
C7	Changes in associates accounted for using the equity method	—	—	17,147	—	—	(11,392)	—	—	—	—	5,755
D1	2024 net profit	—	—	—	—	—	1,609,846	—	—	—	—	1,609,846
D3	Other comprehensive income after tax for 2024	—	—	—	—	—	25,144	44,935	283,073	(33,100)	—	320,052
L5	Shares of the parent company acquired by a subsidiary are treated as treasury shares	—	—	—	—	—	—	—	—	—	(4,212)	(4,212)
L7	Shares of the parent company disposed of by subsidiaries are deemed treasury shares trading	—	—	112,995	—	—	—	—	—	—	20,344	133,339
M1	Adjustment to capital reserve for dividends distributed to subsidiaries	—	—	3,068	—	—	—	—	—	—	—	3,068
M7	Changes in ownerships in subsidiaries	—	—	1	—	—	—	—	—	—	—	1
Q1	Disposal of the equity instrument at fair value through other comprehensive income	—	—	—	—	—	106,167	—	(106,167)	—	—	—
Z1	Balance on December 31, 2024	773,657,087	7,736,571	2,332,955	718,458	147,555	4,589,949	(156,117)	469,621	(31,975)	(12,787)	15,794,230
	Earnings distribution of prior years											
B1	Legal reserve	—	—	—	172,976	—	(172,976)	—	—	—	—	—
B5	Cash dividend	—	—	—	—	—	(580,243)	—	—	—	—	(580,243)
B9	Dividends from common shares	11,604,857	116,048	—	—	—	(116,048)	—	—	—	—	—
C7	Changes in associates accounted for using the equity method	—	—	17	—	—	(116)	—	—	—	—	(99)
D1	2025 net profit	—	—	—	—	—	1,290,506	—	—	—	—	1,290,506
D3	Other comprehensive income after tax for 2025	—	—	—	—	—	19,397	(38,123)	202,810	425,480	—	609,564
M1	Adjustment to capital reserve for dividends distributed to subsidiaries	—	—	1,712	—	—	—	—	—	—	—	1,712
Q1	Disposal of the equity instrument at fair value through other comprehensive income	—	—	—	—	—	689	—	(689)	—	—	—
Z1	Balance on December 31, 2025	785,261,944	\$ 7,852,619	\$ 2,334,684	\$ 891,434	\$ 147,555	\$ 5,031,158	\$ (194,240)	\$ 671,742	\$ 393,505	\$ (12,787)	\$ 17,115,670

The following notes are an integral part of the Parent Company Only Financial Statements

(Please refer to the Independent Auditors' Report of SOLOMON & CO., CPAs dated March 13, 2026.)

Chairman: Shen, Shang-Hung

Manager: Shen, San-Yi

Accounting Officer: Hung, Chung-Ming

Ta Ya Electric Wire & Cable Co., Ltd.
Parent Company Only Statement of Cash Flows
For the years ended December 31, 2025 and 2024

Code		2025	2024
	Cash flow from operating activities		
A10000	Net profit before tax	\$ 1,530,801	\$ 1,779,967
A20000	Adjusted Item:		
A20010	Item of incomes and expenses		
A20100	Depreciation expense	217,881	185,416
A20400	Valuation losses (gains) on financial assets and liabilities measured at fair value through profit loss	175,811	46,970
A20900	Interest expenses	417,364	309,435
A21200	Interest revenue	(14,060)	(24,603)
A21300	Dividend income	(123,785)	(132,593)
A22300	Share of profit of subsidiaries and associates accounted for using the equity method	(487,816)	(1,007,675)
A22500	Loss (gain) from disposal of property, plant and equipment	(2,054)	300
A22600	Property, plant and equipment transferred to expenses (prepayment of equipment included)	2,779	421
A23100	Gains on disposal of investment	(68,450)	(31,600)
A23200	Losses (Gains) on disposal of investment under equity method	—	(47,894)
A23500	Impairment loss from financial assets	—	6,129
A23700	Impairment loss from non-financial assets	—	11,647
A23900	Unrealized gain from sale of goods	25,547	10,363
A24000	Realized gains from sale of goods	(11,095)	(6,899)
A20010	Total item of incomes and expenses	<u>132,122</u>	<u>(680,583)</u>
A30000	Net changes in assets and liabilities related to operating activities:		
A31115	Financial assets/liabilities measured at fair value through profit loss	(321,091)	(110,354)
A31125	Contract assets	(1,596,162)	(727,122)
A31130	Notes receivable	16,030	105
A31150	Accounts receivable	254,976	(70,405)
A31180	Other receivables	(627)	(1,683)
A31200	Inventory	(977,594)	(1,589,513)
A31230	Prepayment	90,986	6,228
A31240	Other current assets	(3,967)	(1,107)
A32125	Contract liabilities	191,725	(116,303)
A32150	Notes payable	4,544	848
A32150	Accounts payable	(64,558)	317,696
A32180	Other payables	(107,642)	(250,695)
A32230	Other current liabilities	143,165	(406)
A32240	Net defined benefit liabilities (assets)	(23,697)	(22,922)
A30000	Total net changes in assets and liabilities related Total operating activities	<u>(2,393,912)</u>	<u>(2,565,633)</u>
A20000	Total adjusted item	<u>(2,261,790)</u>	<u>(3,246,216)</u>

(Continued in the next page)

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	2025	2024
A33000 Cash inflow (outflow) from operating activities	(730,989)	(1,466,249)
A33100 Interest received	16,533	21,952
A33300 Interest paid	(364,183)	(281,071)
A33500 Income tax payment	(216,828)	(167,072)
AAAA Net cash inflow (outflow) from operating activities	<u>(1,295,467)</u>	<u>(1,892,440)</u>
Cash flow from investing activities:		
B00010 Acquisition of financial assets at fair value through other comprehensive income	(33,065)	—
B00020 Disposal of financial assets at fair value through other comprehensive income	—	167,477
B00030 Refunded share payment from capital decrease of financial assets at fair value through other comprehensive income	3,410	—
B01800 Acquisition of investment under equity method	(38,202)	(141,876)
B01900 Disposal of investment under equity method	—	125,274
B02000 Increase in prepayments for investments	—	(97,665)
B02700 Acquisition of property, plant and equipment (prepayment of equipment included)	(367,784)	(269,658)
B02800 Proceeds from disposal of property, plant and equipment	8,849	2,862
B03700 Decrease (increase) in refundable deposit	(5,217)	(3,834)
B04100 Decrease (increase) in other receivables	(50,000)	100,000
B06700 Decrease (increase) in other non-current assets	5,477	(9,129)
B07600 Dividends received	569,427	333,974
B09900 Decrease (increase) in restricted deposits	157,015	(72,298)
Net cash inflow (outflow) from investing activities	<u>249,910</u>	<u>135,127</u>
Cash flow from financing activities:		
C00100 Increase in short-term borrowings	2,695,343	2,220,212
C00500 Increase (decrease) in short-term notes payable Increase	650,000	300,000
C01200 Issuance of corporate bonds	—	3,144,087
C01300 Repayment of corporate bonds	(400,000)	(400,000)
C01600 Long-term borrowing obtained	3,739,394	1,836,963
C01700 Repayment of long-term bank borrowings	(2,604,089)	(1,921,437)
C03000 Increase (decrease) in guarantee deposits received	(3,937)	25,964
C04020 Repayment of lease liabilities	(17,006)	(13,446)
C04500 Cash dividends distributed	(580,243)	(884,180)
C05400 Acquisition of equity interests in subsidiaries	(2,537,434)	(1,264,780)
CCCC Net cash inflow (outflow) from financing activities	<u>942,028</u>	<u>3,043,383</u>
EEEE Net increase (decrease) in cash and cash equivalents	(103,529)	1,286,070
E00100 Beginning balance of cash and cash equivalents	2,942,899	1,656,829
E00200 Ending balance of cash and cash equivalents	<u>\$ 2,839,370</u>	<u>\$ 2,942,899</u>

The following notes are an integral part of the Parent Company Only Financial Statements

(Please refer to the Independent Auditors' Report of SOLOMON & CO., CPAs dated March 13, 2026.)

Chairman: Shen, Shang-Hung

Manager: Shen, San-Yi

Accounting Officer: Hung, Chung-Ming

Ta Ya Electric Wire & Cable Co., Ltd.

Notes to Parent Company Only Financial Statements

2025 and 2024

(Unless otherwise stated, the unit is NT\$ thousand)

I. Company History

The Company was registered and established on November 7, 1962, with an original capital of NT\$2 thousand. As of December 31, 2025, the authorized capital is NT\$10,000,000 thousand, and the paid-in capital is NT\$7,852,619 thousand, divided into 785,261,944 shares with a par value of NT\$10 per share. The Company mainly engages in the manufacturing and sale of electric wire & cable, constructing, selling and renting of office and house buildings.

The Company's shares have been listed and traded on the Taiwan Stock Exchange since December 12, 1988.

II. Date and Procedures for passing the financial statements

The Board of Directors approved and release the parent company only financial statements on March 5, 2026.

III. Application of Standards and Interpretations Released Lately and Amended

(I) Initial application of International Financial Report Standards (IFRS), International Accounting Standards (IAS), IFRIC and SIC endorsed and issued into effect by the Financial Supervisory Commission (collectively "IFRSs")

The application of IFRSs endorsed and issued into effect by the FSC does not result in any material change in the accounting policies of the Company.

- (II) The IFRSs endorsed and issued into effect by the Financial Supervisory Commission initially apply from 2026

<u>New, Amended and Revised Standards and Interpretations</u>	<u>Effective Date Announced by IASB</u>
Amendments to IFRS 9 and IFRS 7 “Amendments to the Classification and Measurement of Financial Instruments”	2026-01-01
Amendments to IFRS 9 and IFRS 7 "Contracts Referencing Nature-dependent Electricity"	2026-01-01
Annual Improvements to IFRS Accounting Standards—Volume 11	2026-01-01
IFRS 17 “Insurance Contracts” (including the 2020 and 2021 amendments)	2023-01-01

As of the date the parent company only financial statements were authorized for issue, the Company are continuously assessing the possible impact that the application of other standards and interpretations will have on the Company’s financial position and financial performance and will disclose the relevant impact when the assessment is completed.

- (III) The IFRS Accounting Standards issued by IASB but not yet endorsed and issued into effect by the FSC

<u>New, Amended and Revised Standards and Interpretations</u>	<u>Effective Date Announced by IASB (Note 1)</u>
Amendments to IFRS 10 and IFRS 28 "Sale or Contribution of Assets between an Investor and its Associate or Joint Venture"	Undetermined
IFRS 18 "Presentation and Disclosure in Financial Statements"	January 1, 2027 (Note 2)
Amendments to IFRS 19 "Subsidiaries without Public Accountability: Disclosures” (including the 2025 amendments)	2027-01-01
Amendments to IAS 21 "Translation into a Hyperinflationary Presentation Currency"	2027-01-01

Note.1: Unless stated otherwise, the above IFRS Accounting Standards are effective for annual reporting periods beginning on or after their respective effective dates.

Note 2: On September 25, 2025, the FSC announced that enterprises in Taiwan shall apply IFRS 18 starting from January 1, 2028, and may choose early adoption after IFRS 18 is endorsed by the FSC.

IFRS 18 "Presentation and Disclosure in Financial Statements"

IFRS 18 will replace IAS 1 “Presentation of Financial Statements,” and the major changes include:

- The Company shall assess whether it engages in specific principal operating activities, such as investing in certain types of assets and providing financing to customers, in order to classify items of income and expenses in the statement of profit or loss into operating, investing, financing, income tax, and discontinued operations categories.
- The statement of profit or loss shall present subtotals and totals for operating profit or loss, profit or loss before financing and income tax, and profit or loss.
- It provides guidance to strengthen the requirements for aggregation and disaggregation: The Company shall identify assets, liabilities, equity, income, expenses, and cash flows arising from individual transactions or other events, and classify and aggregate them based on shared characteristics so that each line item presented in the primary financial statements has at least one similar characteristic. Items with different characteristics shall be disaggregated in the primary financial statements and the notes. The Company shall label such items as “other” only when no more informative description can be identified.
- It increases disclosures of management-defined performance measures: When the Company engages in public communication outside the financial statements and conveys to users its management’s view of a particular aspect of the Company’s overall financial performance, it shall disclose in a single note information related to management-defined performance measures, including a description of the measure, how it is calculated, its reconciliation to subtotals or totals specified by IFRS Accounting Standards, and the income tax and non-controlling interest effects of the related reconciling items.

In addition, IAS 7 "Statement of Cash Flows" has been amended as follows:

- When preparing cash flows from operating activities using the indirect method, the Company shall use operating profit or loss as the starting point for reconciliation.
- Interest and dividends received by the Company shall be classified as investing activities, while interest and dividends paid shall be classified as financing

activities. If the Company determines that it engages in specific principal operating activities, it shall consider the classification of dividend income, interest income, and interest expenses presented in the statement of profit or loss to determine the classification of dividends received, interest received, and interest paid in the statement of cash flows. However, each of the aforementioned cash flows may be classified into only one category of activities in the statement of cash flows.

In addition to the effects described above, as of the date the parent company only financial statements were authorized for issue, the Company are continuously assessing the possible impact that the application of other standards and interpretations will have on the Company's financial position and financial performance and will disclose the relevant impact when the assessment is completed.

IV. Summarized Description of Material Accounting Policies

Statement of Compliance

These parent company only financial statements have been prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers."

Basis of Preparation

Other than the financial assets measured at fair value (refer to the descriptions of the accounting policies below), the parent company only financial statements have been prepared on the historical cost basis. Historical cost is generally based on the fair value of the consideration given in exchange for the assets.

When preparing these parent company only financial statements, the Company accounts for investments in subsidiaries and affiliates using the equity method. To ensure that the current year's profit or loss, other comprehensive income, and equity in these parent company only financial statements are consistent with those attributable to the owners of the Company in the consolidated financial statements, certain accounting differences between the parent company only basis and the consolidated basis are adjusted through "investments accounted for using the equity method," "share of profit or loss of subsidiaries

and affiliates accounted for using the equity method," and "share of other comprehensive income of subsidiaries and affiliates accounted for using the equity method."

Operating cycle

For the business of manufacturing and selling wires and cables, the operating cycle is less than one year, and one year is used as the basis for classifying assets and liabilities as current or non-current. However, for the business of commissioning contractors to construct commercial buildings and residential housing for sale, the operating cycle exceeds one year, and assets and liabilities related to construction are classified as current or non-current based on the operating cycle of the construction business.

Criteria for classifying assets and liabilities as current or non-current

Current assets are assets expected to be realized or consumed within one year; assets that do not meet the definition of current assets are classified as non-current assets. Current liabilities are liabilities expected to be settled within one year; liabilities that do not meet the definition of current liabilities are classified as non-current liabilities.

Cash equivalents

Cash and cash equivalents include cash on hand, demand deposits, and short-term, highly liquid investments that are readily convertible into known amounts of cash and subject to an insignificant risk of changes in value.

Time deposits with original maturities of three months or less are held to meet short-term cash commitments rather than for investment or other purposes, are readily convertible into known amounts of cash, and are subject to an insignificant risk of changes in value; therefore, they are presented as cash and cash equivalents.

Financial instruments

Financial assets and financial liabilities are recognized when the Company becomes a party to the contractual provisions of the financial instrument.

Financial assets and financial liabilities are initially recognized at fair value. At initial recognition, transaction costs that are directly attributable to the acquisition or issuance of financial assets and financial liabilities, except for those classified as financial assets and financial liabilities at fair value through profit or loss, shall be added to or deducted from the fair value of the financial assets or financial liabilities. Transaction costs that are directly attributable to financial assets and financial liabilities measured at fair value through profit or loss are recognized immediately in profit or loss.

(I) Financial assets of the Company

Measurement types

For regular way purchases or sales of financial assets, derivatives are accounted for using settlement date accounting, while other financial assets are accounted for using trade date accounting.

The financial assets held by the Company include financial assets measured at fair value through profit or loss, financial assets measured at amortized cost, and investments in equity instruments measured at fair value through other comprehensive income.

1. Financial assets measured at fair value through profit or loss

Financial assets measured at fair value through profit or loss include those mandatorily measured at fair value through profit or loss and those designated as at fair value through profit or loss. Financial assets mandatorily measured at fair value through profit or loss include investments in equity instruments that the Company has not designated to be measured at fair value through other comprehensive income, as well as investments in debt instruments that do not qualify for classification as measured at amortized cost or at fair value through other comprehensive income.

Financial assets measured at fair value through profit or loss are measured at fair value, and gains or losses arising from remeasurement (excluding any dividends

or interest generated from such financial assets) are recognized in profit or loss. Please refer to Note 6(27) for the determination of fair value.

2. Financial assets measured at amortized cost

If the Company's investments in financial assets meet both of the following conditions, they are classified as financial assets measured at amortized cost:

- (1) They are held within a business model whose objective is to hold financial assets to collect contractual cash flows; and
- (2) The contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets measured at amortized cost (including cash and cash equivalents, and accounts receivable measured at amortized cost) are subsequently measured at amortized cost, which is determined as the gross carrying amount calculated using the effective interest method less any impairment losses. Any foreign exchange gains or losses are recognized in profit or loss.

Except for the following two circumstances, interest income is calculated by applying the effective interest rate to the gross carrying amount of the financial asset:

- (1) For purchased or originated credit-impaired financial assets, interest income is calculated by applying the credit-adjusted effective interest rate to the amortized cost of the financial asset.
- (2) For financial assets that are not purchased or originated credit-impaired but subsequently become credit-impaired, interest income is calculated by applying the effective interest rate to the amortized cost of the financial asset.

Cash equivalents include time deposits with maturities of within three months from the date of acquisition, or time deposits with maturities of three to twelve months from the date of acquisition for which, if terminated early, the interest obtained still exceeds that of demand deposits. These are highly liquid, readily convertible into known amounts of cash, subject to an insignificant risk of changes in value, and are held to meet short-term cash commitments.

3. Investments in equity instruments measured at fair value through other comprehensive income

At initial recognition, the Company may make an irrevocable election to designate investments in equity instruments that are not held for trading and are not contingent consideration recognized by an acquirer in a business combination as measured at fair value through other comprehensive income.

The investments in equity instrument at FVTOCI are measured at fair value, and the subsequent changes of fair value are stated in other comprehensive income, and accumulated in other equity. When disposing of an investment, accumulated profit or loss is directly transferred to retained earnings and is not reclassified as profit or loss.

Dividends from investments in equity instruments measured at fair value through other comprehensive income are recognized in profit or loss when the Company's right to receive payment is established, unless the dividends clearly represent a recovery of part of the investment cost.

Impairment from financial assets

At each balance sheet date, the Company assesses financial assets measured at amortized cost (including accounts receivable) for expected credit losses.

Loss allowances for accounts receivable are recognized based on lifetime expected credit losses. For other financial assets, the Company first assesses whether credit risk has increased significantly since initial recognition. If there has not been a significant increase, loss allowances are recognized based on 12-month expected credit losses; if there has been a significant increase, loss allowances are recognized based on lifetime expected credit losses.

Expected credit losses are measured as the weighted average of credit losses, with the risk of default used as the weighting factor. 12-month expected credit losses represent the expected credit losses arising from possible default events within 12 months after the reporting date, while lifetime expected credit losses represent the expected credit losses arising from all possible default events over the expected life of the financial instrument.

Impairment losses on all financial assets are recognized by reducing their carrying amounts through an allowance account.

Derecognition of financial assets

The Company derecognizes a financial asset only when the contractual rights to the cash flows from the asset expire, or when the financial asset is transferred and substantially all the risks and rewards of ownership of the asset have been transferred to another entity.

When the derecognition does not involve the entire financial asset, the Company allocates the original carrying amount of the financial asset between the part that continues to be recognized due to continuing involvement and the part that is derecognized, based on the relative fair values of those parts at the date of transfer. The difference between the carrying amount allocated to the portion derecognized and the sum of the consideration received for the derecognized portion plus any cumulative gains or losses previously recognized in other comprehensive income that are allocated to the derecognized portion is recognized in profit or loss and presented under non-operating income and expenses. Cumulative gains or losses previously recognized in other comprehensive income are allocated between the portion that continues to be recognized and the portion that is derecognized based on their relative fair values.

(II) Financial liabilities and equity instruments

1. Classification of liabilities or equity

Debt and equity instruments issued by the Company are classified as financial liabilities or equity in accordance with the substance of the contractual arrangements and the definitions of financial liabilities and equity instruments.

An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities.

Equity instruments issued by the Company are recognized at the proceeds received, net of direct issuance costs.

Interest and losses or gains related to financial liabilities are recognized in profit or loss and presented under non-operating income and expenses.

Financial liabilities are reclassified as equity upon conversion, and such conversion does not result in any gain or loss.

2. Financial liabilities measured at fair value through profit loss

Such financial liabilities are initially recognized at fair value, with transaction costs recognized in profit or loss when incurred. Subsequently, they are measured at fair value, and gains or losses arising from remeasurement (including related interest expenses) are recognized in profit or loss and presented under non-operating income and expenses.

3. Other financial liabilities

Financial liabilities that are not held for trading and not designated as measured at fair value through profit or loss (including short-term and long-term borrowings, accounts payable, and other payables) are initially recognized at fair value plus directly attributable transaction costs; subsequently, they are measured at amortized cost using the effective interest method. Interest expenses that are not capitalized as part of asset costs are presented under non-operating income and expenses.

4. Derecognition of financial liabilities

The Company derecognizes financial liabilities when the contractual obligations are discharged, cancelled, or expire. Upon derecognition of a financial liability, the difference between its carrying amount and the total consideration paid or payable (including any non-cash assets transferred or liabilities assumed) is recognized in profit or loss and presented under non-operating income and expenses.

5. Offsetting of financial assets and liabilities

Financial assets and financial liabilities are offset only when the Company has a legally enforceable right to offset and intends to settle on a net basis or to realize the asset and settle the liability simultaneously, and are presented on a net basis in the balance sheet.

6. Convertible corporate bonds

Compound financial instruments issued by the Company (convertible bonds) are, at initial recognition, classified into financial liability and equity components based on the substance of the contractual arrangements and the definitions of financial liabilities and equity instruments.

At initial recognition, the fair value of the liability component is estimated using the market interest rate for similar non-convertible instruments at that time, and is subsequently measured at amortized cost using the effective interest method until conversion or maturity. The liability component that represents an embedded non-equity derivative is measured at fair value.

The conversion option classified as equity is measured as the residual amount equal to the fair value of the entire compound instrument less the fair value of the liability component determined separately, and is recognized in equity after deducting the effect of income taxes, with no subsequent remeasurement. When the conversion option is exercised, the related liability component and the amount recognized in equity are transferred to share capital and capital reserve - share premium. If the conversion option of convertible bonds remains unexercised at maturity, the amount recognized in equity is transferred to capital reserve - share premium.

Derivative financial instruments

Derivative instruments entered into by the Company include forward foreign exchange contracts and interest rate swaps, which are used to manage the Company's interest rate and foreign exchange risks.

Derivatives are initially recognized at fair value when the derivative contracts are entered into, and are subsequently remeasured at fair value at each balance sheet date. Gains or losses arising from subsequent measurement are recognized directly in profit or loss; however, for derivatives that are designated and qualify as effective hedging instruments, the timing of recognition in profit or loss depends on the nature of the hedging relationship.

When the fair value of a derivative is positive, it is recognized as a financial asset; when the fair value is negative, it is recognized as a financial liability.

If a derivative is embedded in a host contract within the scope of IFRS 9, the classification of the financial asset is determined based on the contract as a whole. If a derivative is embedded in a host contract that is not within the scope of IFRS 9 (such as a host financial liability contract), and the embedded derivative meets the definition of a derivative, its risks and characteristics are not closely related to those of the host contract, and the hybrid contract is not measured at fair value through profit or loss, the embedded derivative is accounted for as a separate derivative.

Hedge accounting

The Company designates certain hedging instruments (including derivatives, embedded derivatives, and non-derivative instruments used to hedge foreign exchange risk) for fair value hedges or cash flow hedges.

1. Fair value hedge

Gains and losses on hedging instruments designated and qualifying as fair value hedges, and the changes in fair value of the hedged item attributable to the hedged risk, are recognized immediately in profit or loss and presented in the parent company only statement of comprehensive income under the line item related to the hedged item.

The Company discontinues hedge accounting prospectively only when the hedging relationship no longer meets the qualifying criteria for hedge accounting, including when the hedging instrument expires, is sold, terminated, or exercised.

2. Cash flow hedge

For hedging instruments designated and qualifying as cash flow hedges, the portion of gains and losses that is effective is recognized in other comprehensive income, while the ineffective portion is recognized immediately in profit or loss.

When the hedged item is recognized in profit or loss, the amounts previously recognized in other comprehensive income are reclassified to profit or loss in the same period and presented in the parent company only statement of comprehensive income under the line item related to the hedged item. However, when a hedged forecast

transaction results in the recognition of a non-financial asset or a non-financial liability, the amounts previously recognized in other comprehensive income are transferred from equity and included in the initial cost of that non-financial asset or non-financial liability.

The Company discontinues hedge accounting prospectively only when the hedging relationship no longer meets the qualifying criteria for hedge accounting, including when the hedging instrument expires, is sold, terminated, or exercised. Amounts previously recognized in other comprehensive income during the period when the hedge was effective remain in equity until the forecast transaction occurs. When the forecast transaction is no longer expected to occur, the amounts previously recognized in other comprehensive income are immediately recognized in profit or loss.

Inventory

Inventories include raw materials, supplies, work in process, and finished goods. Inventories are measured at the lower of cost and net realizable value. When comparing cost and net realizable value, the comparison is made on an item-by-item basis, except for inventories of the same category. Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. The cost of inventories is determined using the weighted average method.

Investment under equity method

The Company accounts for investments in subsidiaries and affiliates using the equity method.

(I) Investments in subsidiaries

A subsidiary is an entity over which the Company has control.

Under the equity method, investments in subsidiaries are initially recognized at cost, and the carrying amount is subsequently adjusted for the Company's share of the subsidiaries' profit or loss, other comprehensive income, and profit distributions. In

addition, the Company recognizes changes in other equity of subsidiaries in proportion to its shareholding ratio.

When the Company's share of losses of a subsidiary equals or exceeds its interest in that subsidiary (including the carrying amount of investments accounted for using the equity method and other long-term interests that, in substance, form part of the Company's net investment in the subsidiary), the Company discontinues recognizing further losses. The Company recognizes additional losses and liabilities only to the extent that it has incurred legal or constructive obligations or has made payments on behalf of the subsidiary.

Changes in the Company's ownership interest in a subsidiary that do not result in a loss of control are accounted for as equity transactions. The difference between the carrying amount of the investment and the fair value of the consideration paid or received is recognized directly in equity.

When control over a subsidiary is lost, the Company measures its retained investment in the former subsidiary at fair value as of the date control is lost, and the difference between the fair value of the retained investment plus any proceeds from disposal and the carrying amount of the investment on the date control is lost is recognized in profit or loss for the year. In addition, all amounts recognized in other comprehensive income in relation to that subsidiary are accounted for on the same basis as would be required if the Company had directly disposed of the related assets or liabilities.

The retained investment in the former subsidiary is accounted for as the initial cost of the investment in the associate at its fair value as of the date control is lost.

Unrealized gains or losses on downstream transactions between the Company and its subsidiaries are eliminated in the parent company only financial statements. Gains or losses arising from upstream and lateral transactions between the Company and its subsidiaries are recognized in the parent company only financial statements only to the extent that they are not related to the Company's interest in the subsidiary.

(II) Investment in affiliates

An associate is an entity over which the Company has significant influence but which is neither a subsidiary nor a joint venture. Significant influence refers to the power to participate in the financial and operating policy decisions of the investee, but not control or joint control over those policies.

The operating results, assets, and liabilities of associates are incorporated into the parent company only financial statements using the equity method. Under the equity method, investments in associates are initially recognized at cost, and the carrying amount is subsequently adjusted for the Company's share of the associates' profit or loss, other comprehensive income, and profit distributions. In addition, the Company recognizes changes in the equity of associates in proportion to its shareholding.

Any excess of the cost of acquisition over the Company's share of the net fair value of the identifiable assets and liabilities of the associate at the acquisition date is recognized as goodwill and included in the carrying amount of the investment. If the Company's share of the net fair value of the identifiable assets and liabilities of the associate at the acquisition date exceeds the cost of acquisition, the excess is reassessed and immediately recognized as a gain.

For impairment assessment, the Company treats the entire carrying amount of the investment (including goodwill) as a single asset and compares its recoverable amount (the higher of value in use and fair value less costs of disposal) with its carrying amount to perform impairment testing. Any impairment loss recognized is included in the carrying amount of the investment. Any reversal of impairment losses is recognized to the extent that the recoverable amount of the investment subsequently increases.

If the Company does not subscribe to new shares issued by an affiliate in proportion to its ownership interest, resulting in a change in its ownership percentage and consequently an increase or decrease in the equity in the investment, the resulting difference is adjusted to capital reserve and investments accounted for using the equity method. However, if the Company's ownership interest in an associate is reduced due to not subscribing or acquiring shares in proportion to its ownership interest, the amounts recognized in other comprehensive income relating to that affiliate are

reclassified on a proportionate basis. The accounting treatment is the same as would be required if the affiliate had directly disposed of the related assets or liabilities.

Gains or losses arising from transactions between the Company and an affiliate are recognized in the Company's parent company only financial statements only to the extent that they are not related to the Company's interest in the affiliate.

Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes incremental costs directly attributable to the acquisition or construction of the asset.

Depreciation is recognized on a straight-line basis over the estimated useful lives of the assets to write off the cost less residual value. Depreciation is provided over the following useful lives: land improvements, 8 years; buildings and structures, 10 to 55 years; machinery and equipment, 8 to 12 years; transportation equipment, 5 years; and other equipment, 5 to 12 years. The estimated useful lives, residual values, and depreciation methods are reviewed at the end of each reporting period, and the effects of any changes in estimates are applied prospectively.

Gains or losses arising from the disposal or retirement of property, plant and equipment are recognized in profit or loss as the difference between the disposal proceeds and the carrying amount of the asset.

Leases

At the inception date of a contract, the Company assesses whether the contract is, or contains, a lease.

1. The Company as a lessor

A lease is classified as a finance lease when the lease terms transfer substantially all the risks and rewards incidental to ownership of the underlying asset to the lessee. All other leases are classified as operating leases.

Under a finance lease, lease payments include fixed payments and variable lease payments that depend on an index or a rate. The net investment in the lease is measured and presented as finance lease receivables, which comprise the present value of lease payments receivable and any unguaranteed residual value, plus initial direct costs. Finance income is allocated to each accounting period to reflect a constant periodic rate of return on the Company's net investment in the lease outstanding in each period.

Under an operating lease, lease payments, net of any lease incentives, are recognized as income on a straight-line basis over the lease term. Initial direct costs incurred in obtaining operating leases are added to the carrying amount of the underlying asset and recognized as an expense on a straight-line basis over the lease term.

2. The Company as a lessee

Except for lease payments of leases of low-value underlying assets and short-term leases for which recognition exemptions are applied and which are recognized as expenses on a straight-line basis over the lease term, all other leases are recognized as a right-of-use asset and a lease liability at the commencement date of the lease.

Right-of-use assets are initially measured at cost (including the initial measurement of the lease liability and lease payments made before the commencement date of the lease), and are subsequently measured at cost less accumulated depreciation and accumulated impairment losses, and adjusted for any remeasurement of the lease liability. Right-of-use assets are presented separately in the balance sheet.

Right-of-use assets are depreciated on a straight-line basis from the commencement date of the lease to the earlier of the end of the useful life or the end of the lease term.

Lease liabilities are initially measured at the present value of lease payments, including fixed payments and in-substance fixed payments. If the interest rate

implicit in the lease is readily determinable, lease payments are discounted using that rate. If that rate is not readily determinable, the lessee's incremental borrowing rate is used.

Subsequently, lease liabilities are measured at amortized cost using the effective interest method, and interest expense is allocated over the lease term. If changes in the lease term result in changes in future lease payments, the Company remeasures the lease liability and makes a corresponding adjustment to the right-of-use asset; however, if the carrying amount of the right-of-use asset has been reduced to zero, any remaining remeasurement amount is recognized in profit or loss. Lease liabilities are presented separately in the balance sheet.

Variable lease payments that do not depend on an index or a rate under lease agreements are recognized as an expense in the period in which they are incurred.

Investment property

The Company's investment properties include properties held for rental or idle properties not used in operations, and are primarily held to earn rental income or for capital appreciation purposes. Investment properties are initially measured at cost, including related transaction costs, and interest attributable to the construction period is capitalized. Subsequently, the cost model is applied, under which investment properties are measured at cost less accumulated depreciation and accumulated impairment losses.

Impairment of tangible assets

At the end of each reporting period, the Company reviews the carrying amounts of tangible assets to determine whether there is any indication of impairment of such assets. If any indication of impairment exists, the recoverable amount of the asset is estimated to determine the extent of the impairment loss. If the recoverable amount of an individual asset cannot be estimated, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. Shared assets are allocated to individual cash-generating units when they can be allocated on a reasonable and consistent basis; otherwise, they are

allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

The recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, estimated future cash flows are discounted using a pre-tax discount rate that reflects current market assessments of: (1) the time value of money, and (2) risks specific to the asset for which the future cash flow estimates have not been adjusted.

If the recoverable amount of an asset or cash-generating unit is expected to be less than its carrying amount, the carrying amount of the asset or cash-generating unit is reduced to its recoverable amount, and the impairment loss is recognized immediately in profit or loss.

When an impairment loss is subsequently reversed, the carrying amount of the asset or cash-generating unit is increased to the revised estimated recoverable amount; however, the increased carrying amount shall not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset or cash-generating unit in prior years. Reversals of impairment losses are recognized immediately in profit or loss.

Employee pension

For defined contribution plans, pension contributions payable are recognized as expenses in the current period in which the employee renders services. For defined benefit plans, pension costs are recognized based on actuarial valuation results.

Under defined benefit retirement plans, the cost of providing benefits is determined using the projected unit credit method and is subject to actuarial valuation at the end of each reporting period. Actuarial gains and losses are recognized immediately in full in the period in which they occur and are included in other comprehensive income in the parent company only statement of comprehensive income.

Treasury shares

When the Company repurchases its own shares, they are recorded at cost. The carrying amount of treasury shares is calculated on a weighted average basis by class of shares and the purpose of repurchase.

When treasury shares are delivered upon exercise of warrants by warrant holders, the disposal value of treasury shares is the sum of the subscription price and the carrying amount of the warrants. Any resulting difference is adjusted against capital reserve or retained earnings.

When treasury shares are delivered upon exercise of conversion rights by security holders, the carrying amount of the convertible securities is used as the disposal price of the treasury shares.

For investee companies over which the Company has control and which hold the Company's shares, such shares are accounted for as treasury shares.

Income tax

The income tax expenses are the sum of the current income tax and deferred income tax.

(I) Income tax for the current period

Current income tax is based on taxable income for the current year. Due to certain income and expenses being taxable or deductible in other years, or not being taxable or deductible under relevant tax laws, taxable income differs from the net profit reported in the parent company only statement of comprehensive income. Current income tax liabilities of the Company are calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

The surtax on undistributed earnings calculated in accordance with the Income Tax Act is recognized as income tax expense in the year in which the shareholders' meeting resolves the distribution, and the related liability is estimated and recognized, measured at the tax rate applicable to undistributed earnings.

(II) Deferred income tax

Deferred income tax is recognized based on temporary differences arising between the carrying amounts of assets and liabilities in the accounting books and their tax bases used in determining taxable income. Deferred tax liabilities are generally recognized for all taxable temporary differences, while deferred tax assets are

recognized only to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilized in the future.

Deferred tax liabilities are recognized for all taxable temporary differences associated with investments in subsidiaries and affiliates, except to the extent that the Company is able to control the timing of the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred tax assets arising from deductible temporary differences associated with such investments are recognized only to the extent that it is probable that sufficient taxable profit will be available to utilize the benefits of the temporary differences, and that they are expected to reverse in the foreseeable future.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to realize all or part of the asset. Unrecognized deferred tax assets are also reassessed at the end of each reporting period, and the carrying amount is increased to the extent that it becomes probable that future taxable profit will be available to realize all or part of the asset.

Deferred tax assets and liabilities are measured using the tax rates that are expected to apply in the period when the liability is settled or the asset is realized, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The measurement of deferred tax liabilities and assets reflects the tax consequences that would arise from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amounts of its assets and liabilities.

(III) Current and deferred income tax for the current year

Current and deferred income tax is recognized in profit or loss; however, current and deferred income tax related to items recognized in other comprehensive income or directly in equity is recognized in other comprehensive income or directly in equity, respectively.

Foreign currency

When preparing the Company's parent company only financial statements, transactions denominated in currencies other than the Company's functional currency (foreign currencies) are recorded by translating them into the functional currency at the exchange rate on the transaction date.

Foreign currency monetary items are translated at the closing exchange rate at each balance sheet date. Exchange differences arising from the settlement of monetary items or from the translation of monetary items are recognized in profit or loss in the period in which they arise.

Foreign currency non-monetary items measured at fair value are translated using the exchange rate at the date when fair value is determined. Exchange differences arising therefrom are recognized in profit or loss for the year; however, for items whose fair value changes are recognized in other comprehensive income, the resulting exchange differences are recognized in other comprehensive income.

When preparing the parent company only financial statements, the assets and liabilities of foreign operations (including subsidiaries and affiliates whose operating countries or functional currencies differ from those of the Company) are translated into NT\$ using the exchange rates at each balance sheet date. Income and expense items are translated using the average exchange rate for the year, and the resulting exchange differences are recognized in other comprehensive income.

Liabilities reserve

The Company recognizes a provision when it has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognized as a provision is the best estimate of the expenditure required to settle the obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. If a provision is measured based on the estimated

cash flows required to settle the present obligation, its carrying amount is the present value of those cash flows.

Revenue recognition

After identifying the performance obligations in customer contracts, the Company allocates the transaction price to each performance obligation and recognizes revenue when each performance obligation is satisfied.

(I) Sale of goods

Sales revenue is recognized when the significant risks and rewards of ownership of the goods have been transferred to the customer (generally upon shipment for domestic sales and upon completion of loading onto the vessel for export sales), as the earnings process is substantially complete and the revenue is realized or realizable.

Sales revenue is measured at the fair value of the consideration agreed with customers (after taking into account trade discounts and volume discounts); however, when the consideration for sales revenue is a receivable with a maturity of within one year, the difference between fair value and maturity value is not significant and transactions are frequent, and therefore fair value is not determined using an imputed interest rate. Advance payments for the sale of goods are recognized as contract liabilities until the Company satisfies the performance obligation.

(II) Construction revenue

For construction contracts, the Company recognizes revenue over time as the construction progresses. Since the units produced and installed during construction or the costs incurred are directly related to the satisfaction of the performance obligation, the Company measures progress based on either the proportion of units completed and installed relative to the estimated total contract output units, or the proportion of contract costs incurred relative to the estimated total costs. The Company recognizes contract assets progressively during the construction process, and reclassifies them to accounts receivable when invoices are issued. If the amounts received for construction work exceed the amount of performance obligations satisfied, the difference is recognized as contract liabilities. Retention amounts withheld by customers under

contract terms to ensure the Company completes all contractual obligations are recognized as contract assets until the Company has fulfilled its performance obligations.

(III) Provision of labor services

Revenue from services rendered under contracts is recognized based on the stage of completion of the contract.

V. Major Sources of Uncertainty Regarding Significant Accounting Judgments, Estimates, and Assumptions

In applying the accounting policies described in Note 4, the Company makes relevant judgments, estimates, and assumptions regarding the carrying amounts of assets and liabilities for which information is not readily available from other sources. Estimates and related assumptions are based on historical experience and other factors considered relevant. The actual results may differ from the estimates.

Estimates and underlying assumptions are continuously reviewed. If a revision of an estimate affects only the current year, it is recognized in the year in which the accounting estimate is revised. If a revision of an accounting estimate affects both the current year and future periods, it is recognized in both the year of revision and future periods.

The following information relates to key assumptions about the future, as well as other major sources of estimation uncertainty at the end of the financial reporting period. These assumptions and estimates carry a risk of resulting in significant adjustments to the carrying amounts of assets and liabilities in the next financial year.

(I) Impairment from financial assets

At each balance sheet date, the Company assesses financial assets measured at amortized cost (including accounts receivable) for expected credit losses.

Loss allowances for accounts receivable are recognized based on lifetime expected credit losses. For other financial assets, the Company first assesses whether credit risk has increased significantly since initial recognition. If there has not been a significant increase, loss allowances are recognized based on 12-month expected credit

losses; if there has been a significant increase, loss allowances are recognized based on lifetime expected credit losses. Please refer to Note 6(5) for details.

(II) Valuation of financial instruments

As described in Note 6(27), the inputs incorporated into the valuation techniques used by the Company are not based on observable market data used to estimate the fair value of certain financial instruments. Note 6(27) provides detailed information on the key assumptions used in determining the fair value of financial instruments, as well as detailed sensitivity analyses of those assumptions.

Since the valuation process involves the selection of comparable companies and requires assumptions on parameters such as expected future revenue growth rate, gross profit margin, operating profit margin, working capital ratio, and discount rate under the income approach, any changes in the global economic environment, industry conditions, or regulations may result in significant adjustments to the fair value of financial instruments.

(III) Employee and Directors' Remuneration

The Company estimates employee remuneration and directors' remuneration based on the pre-tax net profit, taking into account factors such as the income tax rate and legal reserve, and applying the percentage specified in the Articles of Incorporation. Please refer to Note 6(21) for details.

(IV) Realizability of deferred tax assets

Deferred tax assets are recognized only to the extent that it is probable that sufficient taxable profit will be available in the future against which deductible temporary differences can be utilized. In assessing the realizability of deferred tax assets, significant accounting judgments and estimates by management are required, including assumptions such as expected future revenue growth and profit margins, tax exemption periods, available income tax credits, and tax planning strategies. Any changes in the global economic environment, industry conditions, and regulations may result in significant adjustments to deferred tax assets. Please refer to Note 6(18) for details.

(V) Inventory valuation

Since inventories are measured at the lower of cost and net realizable value, the Company is required to use judgment and estimates to determine the net realizable value of inventories at the end of the financial reporting period. Please refer to Note 6(6) for details.

Due to rapid technological changes, the Company assesses inventories at the end of the financial reporting period for normal obsolescence, aging, or lack of marketability, and reduces the cost of inventories to net realizable value. This inventory valuation is primarily based on estimated product demand over a specific future period; therefore, it may be subject to significant changes.

(VI) Calculation of net defined benefit liabilities

In calculating the present value of defined benefit obligations, the Company is required to use judgments and estimates to determine the relevant actuarial assumptions at the end of the financial reporting period, including the discount rate and the expected return on plan assets. Any changes in actuarial assumptions may have a significant impact on the amount of the Company's defined benefit obligations.

Please refer to Note 6(15) for details.

VI. Description of Significant Accounting Items

(I) Cash and cash equivalents

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Cash on hand	\$ 2,008	\$ 6,198
Check deposits	888,943	789,563
Demand deposits	1,763,179	1,804,658
Foreign currency deposits	185,240	322,480
Time deposits	—	20,000
	<u>\$ 2,839,370</u>	<u>\$ 2,942,899</u>

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

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Financial assets measured at fair value through profit or loss - current		
Shares of companies listed in TWSE/TPex/emerging stock market	\$ 520,004	\$ 267,253
Metal Commodity / metal futures	51,993	86,129
Structured products	—	1,606
	<u>571,997</u>	<u>354,988</u>
Valuation adjustment of financial assets	31,045	67,042
	<u>\$ 603,042</u>	<u>\$ 422,030</u>
Financial assets at fair value through profit or loss - non-current		
Listed (OTC) company stocks	\$ 383,058	\$ 383,058
Unlisted company stocks	388,001	388,001
Limited partnership	392,290	253,894
Metal Commodity / metal futures	—	25,232
Valuation adjustment of financial assets	330,629	396,072
	<u>\$ 1,493,978</u>	<u>\$ 1,446,257</u>
Financial liabilities at FVTPL - non-current		
Metal Commodity / metal futures	\$ 15,803	\$ —
Put option of convertible corporate bonds	21,800	22,600
	<u>\$ 37,603</u>	<u>\$ 22,600</u>

1. As of December 31, 2025 and 2024, the Company's outstanding metal futures contracts that do not qualify for hedge accounting and have not yet matured are as follows:

<u>Financial product</u>	<u>Trading method</u>	<u>Quantity (tons)</u>	<u>Date of contract signing</u>	<u>Maturity</u>	<u>Contract price (NT\$ thousands)</u>	<u>Market transaction price (NT\$ thousands)</u>	<u>Net (loss) gains of market valuation (NT\$ thousands)</u>
<u>December 31, 2025</u>							
Metal futures - copper	Buy	1,025	2025.4 - 2025.11	2026.1 - 2028.12	USD 9,133	USD 12,591	USD 3,458
Metal futures - copper	Selling	2,575	2025.10 - 2025.12	2026.1 - 2026.3	USD29,757	USD 32,031	USD (2,274)
Metal futures - aluminum	Buy	300	2025.02	2028.10 ~ 2029.02	USD 818	USD 914	USD 96
Metal futures - aluminum	Selling	325	2025.07	2026.01	USD 840	USD 968	USD (128)
<u>December 31, 2024</u>							
Metal futures - copper	Buy	1,625	2021.03 ~ 2024.12	2025.01 ~ 2025.10	USD10,924	USD 14,316	USD 3,392
Metal futures - copper	Selling	100	2024.10	2025.06	USD 261	USD 256	USD 5

2. The purpose of the Company's transactions in the above-mentioned metal futures contracts and forward foreign exchange contracts and other derivative financial instruments in 2025 and 2024 is mainly to hedge risks arising from fluctuations in raw material prices and exchange rates. The derivative financial instruments held by the Company do not qualify for hedge effectiveness requirements and therefore hedge accounting is not applied.

(III) Hedging financial derivatives

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Financial assets - current		
Cash Flows hedge -		
Metal futures	<u>\$ 284,413</u>	<u>\$ —</u>
Financial assets - non-current		
Cash Flows hedge -		
Metal futures	<u>\$ 109,092</u>	<u>\$ —</u>
Financial liabilities - current		
Cash Flows hedge -		
Metal futures	<u>\$ —</u>	<u>\$ 20,083</u>
Financial liabilities - non-current		
Cash Flows hedge -		
Metal futures	<u>\$ —</u>	<u>\$ 11,892</u>

As of December 31, 2025 and 2024, the Company's outstanding metal futures contracts that qualify for hedge accounting are as follows:

<u>Financial product</u>	<u>Trading method</u>	<u>Quantity (tons)</u>	<u>Date of contract signing</u>	<u>Maturity</u>	<u>Contract price (NT\$ thousands)</u>	<u>Market transaction price (NT\$ thousands)</u>	<u>Net (loss) gains of market valuation (NT\$ thousands)</u>
<u>December 31, 2025</u>							
Cash Flows hedge:							
Metal futures - copper	Buy	4,675	2024.2 - 2025.12	2026.4 - 2028.11	USD45,029	USD 57,553	USD 12,524
<u>December 31, 2024</u>							
Cash Flows hedge:							
Metal futures - copper	Buy	3,475	2024.02 ~ 2024.12	2025.01 ~ 2027.08	USD32,207	USD 31,232	USD (975)

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

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Financial assets measured at fair value through other comprehensive income - non-current		
Companies listed in TWSE/TPex/emerging market	\$ 209,297	\$ 176,232
Companies not listed in TWSE/TPex	689,062	692,472
Valuation adjustment of financial assets	598,675	417,482
	<u>\$ 1,497,034</u>	<u>\$ 1,286,186</u>

For information on the Company's financial assets measured at fair value through other comprehensive income provided as pledged collateral, please refer to Note 8.

(V) Net amount of notes/accounts receivable

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Notes/accounts Receivable	\$ 1,495,206	\$ 1,766,212
Loss allowance	<u>(30,070)</u>	<u>(30,070)</u>
Net amount of notes/accounts receivable	<u>\$ 1,465,136</u>	<u>\$ 1,736,142</u>

The Company's average credit period for product sales is 30 to 90 days, and accounts receivable are non-interest-bearing. The determination of the collectability of account receivables and note receivable requires the Company to make judgments on any change of credit quality from the beginning to the end of the credit term.

Before taking new customers, the Company assesses the customers of credit quality and set their line of credit by Credit Management Method. The management evaluates and confers the line of credit after the Company executes credit rating.

The Company applies the simplified approach to estimate expected credit losses prescribed by IFRS9, which permits the use of a lifetime expected losses allowance for all trade receivables. To set the expected credit losses rate, the Company are estimated by reference to past default experience of the debtor, the current financial position of the debtor, and the forecast direction of the future economic conditions.

The Company writes off a trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of

recovery. For trade receivables that have been written off, the Company continues to recourse, and if recoveries are made, these are recognized in profit or loss.

The expected credit risks of the Company's notes and accounts receivable are as below:

	Not overdue	Overdue within 30 days	Overdue 31-60 days	Overdue 61-365 days	Overdue more than 365 days	Total
<u>December 31, 2025</u>						
Expected credit loss rate	0%~2%	0%~10%	0%~35%	0%~100%	100%	
Total carrying amount	\$1,240,241	\$ 95,985	\$ 80,777	\$ 76,980	\$ 1,223	\$1,495,206
Allowance for losses (expected credit losses during the duration)	(12,441)	(163)	(1,228)	(15,015)	(1,223)	(30,070)
Amortized costs	<u>\$1,227,800</u>	<u>\$ 95,822</u>	<u>\$ 79,549</u>	<u>\$ 61,965</u>	<u>\$ —</u>	<u>\$1,465,136</u>
	Not overdue	Overdue within 30 days	Overdue 31-60 days	Overdue 61-365 days	Overdue more than 365 days	Total
<u>December 31, 2024</u>						
Expected credit loss rate	0%~2%	0%~10%	0%~35%	0%~100%	100%	
Total carrying amount	\$1,566,658	\$160,780	\$ 11,834	\$ 26,394	\$ 546	\$1,766,212
Allowance for losses (expected credit losses during the duration)	(15,039)	(636)	(2,841)	(11,008)	(546)	(30,070)
Amortized costs	<u>\$1,551,619</u>	<u>\$160,144</u>	<u>\$ 8,993</u>	<u>\$ 15,386</u>	<u>\$ —</u>	<u>\$1,736,142</u>

Information on changes in loss allowance for accounts receivable is as below:

	2025	2024
Beginning balance	\$ 30,070	\$ 34,541
Actual elimination for the current period	—	(4,471)
Closing balance	<u>\$ 30,070</u>	<u>\$ 30,070</u>

(VI) Inventory - net amount

	December 31, 2025	December 31, 2024
1. Manufacturing		
Raw materials	\$ 2,030,231	\$ 1,499,107
Materials	14,788	12,357
Work in process	1,615,162	1,126,723
Semi-finished product	14,009	7,450
Finished goods	2,703,695	3,001,380
Inventory in transit	189,828	4,649
	<u>6,567,713</u>	<u>5,651,666</u>
Less: Allowance for devaluation losses	(42,966)	(62,022)
Net Amount	<u>\$ 6,524,747</u>	<u>\$ 5,589,644</u>

2. Construction	December 31, 2025	December 31, 2024
Land held for sale	\$ —	\$ —
Houses for sale	—	—
	—	—
Building and land under construction	217,413	217,413
Construction in progress	72,892	30,401
	290,305	247,814
	290,305	247,814
Less: Allowance for devaluation losses	—	—
Net Amount	\$ 290,305	\$ 247,814

3. Expenses related to inventory recognized in the current period	2025	2024
Cost of inventory sold	\$ 17,148,760	\$ 15,487,164
Inventory shortage	18,177	16,545
Inventory valuation losses (recovery gains)	(19,056)	23,627
	\$ 17,147,881	\$ 15,527,336

The reversal of inventory write-down in 2025 was mainly attributable to an increase in copper prices; the inventory write-down loss in 2024 was mainly attributable to a decrease in copper prices.

(VII) Investments under equity method

	December 31, 2025	December 31, 2024
Investments in subsidiaries	\$ 15,968,625	\$ 13,226,357
Investment in affiliates	1,009,248	954,256
	\$ 16,977,873	\$ 14,180,613

1. Investments in subsidiaries

Name of investee	December 31, 2025		December 31, 2024	
	Carrying amount	Shareholding ratio %	Carrying amount	Shareholding ratio %
TA YA (CHINA) HOLDING LTD.	\$ 780,427	100.00	\$ 339,159	100.00
TA YA VENTURE HOLDINGS LTD.	683,098	100.00	260,501	100.00
TA YA (Vietnam) INVESTMENT HOLDING LTD.	528,168	100.00	491,670	100.00
Ta Ya Innovation Investment Co., Ltd.	1,228,744	100.00	930,539	100.00
TA YA ELECTRIC WIRE & CABLE (H.K.) CO., LTD.	—	99.99	—	99.99
Taya Venture Capital Co., Ltd.	3,814,590	96.87	4,265,302	96.87
Ta Heng Electric Wire & Cable	424,648	61.36	364,125	61.36
Ta Ho Engineering Co., Ltd.	52,542	48.00	38,799	48.00
Ta Yi Plastic Co., Ltd.	37,543	48.24	38,039	48.24
Cuprime Material Co., Ltd.	576,838	54.01	599,807	54.01
United Electric Industry Co., Ltd.	741,351	42.78	693,942	42.78
PLASTICTECHNOLOGY INVESTMENT HOLDING LTD.	62,440	25.60	63,272	25.60
Ta Ya Green Energy Technology Co., Ltd.	3,600,936	85.00	3,596,034	85.00
Union Storage Energy System Ltd.	—	70.00	—	70.00
Ta Ya Genesis Capital Co., Ltd.	353,796	100.00	213,176	100.00
Ta Ya Energy Storage Technology Co., Ltd.	3,078,543	100.00	1,327,001	100.00
Ta Ya Geothermal Technology Co., Ltd.	4,961	100.00	4,991	100.00
	<u>\$15,968,625</u>		<u>\$13,226,357</u>	

- (1) TA YA VENTURE HOLDINGS LTD. conducted a cash capital increase in 2025, and the Company increased its investment by NT\$438,230 thousand in proportion to its shareholding.
- (2) Ta Ya Innovation Investment Co., Ltd. conducted a cash capital increase in 2025, and the Company increased its investment by NT\$200,000 thousand in proportion to its shareholding.
- (3) Taya Venture Capital Co., Ltd. conducted a cash capital increase in 2025, and the Company increased its investment by NT\$96,869 thousand in proportion to its shareholding.
- (4) Ta Ya Genesis Capital Co., Ltd. conducted a cash capital increase in 2025, and the Company increased its investment by NT\$100,000 thousand in proportion to its shareholding.

- (5) Ta Ya Energy Storage Technology Co., Ltd. conducted a cash capital increase in 2025, and the Company increased its investment by NT\$1,800,000 thousand in proportion to its shareholding.
- (6) Investments accounted for using the equity method and the Company's share of profit or loss and other comprehensive income are calculated based on the investees' financial statements for the same period audited by CPAs, except for TA YA ELECTRIC WIRE & CABLE (H.K.) CO., LTD. and Ta Ya Geothermal Technology Co., Ltd., for which investment income or loss is recognized based on their self-prepared financial statements.

2. Investment in affiliates

Name of investee	December 31, 2025		December 31, 2024	
	Carrying amount	Shareholding ratio %	Carrying amount	Shareholding ratio %
AD Engineering Co., Ltd.	\$ 162,343	27.00	\$ 145,230	27.00
Jung Shing Wire Co., Ltd.	559,460	21.46	555,185	21.46
AMIT System Service Ltd	—	37.14	—	37.14
Hengs Technology Co., Ltd.	130,157	9.26	120,035	9.15
United Aluminum Technology Co., Ltd.	157,288	35.37	133,806	35.00
	<u>\$ 1,009,248</u>		<u>\$ 954,256</u>	

The summarized financial information of the affiliates is based on the amounts in the financial statements prepared by the affiliates in accordance with relevant regulations, and reflects the adjustments made by the Company when applying the equity method, as follows:

	December 31, 2025	December 31, 2024
Total assets	\$ 9,213,369	\$ 8,747,246
Total liabilities	(4,556,324)	(4,325,089)
Net assets	<u>\$ 4,657,045</u>	<u>\$ 4,422,157</u>
	2025	2024
Operating revenue	<u>\$ 3,781,780</u>	<u>\$ 3,305,090</u>
Net profit for the current period	<u>\$ 281,420</u>	<u>\$ 136,698</u>
Share of profit or loss of associates accounted for using the equity method	<u>\$ 48,652</u>	<u>\$ 33,911</u>

- (1) The Company's investment in Jung Shing Wire Co., Ltd. has a quoted market price, and its fair value as of December 31, 2025 and 2024 was NT\$536,576 thousand and NT\$647,530 thousand, respectively.
- (2) In April 2025, the Company has bought 71 thousand shares of Hengs Technology Co., Ltd. in Tpx consecutively, and thus the shareholding ratio became 9.26% at the end of the period.
- (3) In Q2 2025, the Company participated in the cash capital increase of United Aluminum Technology Co., Ltd. and acquired 3,684,000 shares. As the Company did not increase capital pro rata to the original shareholding ratio, its shareholding ratio at the end of the period increased to 35.37%.
- (4) Please refer Note 8 for the investment under the equity method provided as collaterals by the Company.

(VIII) Property, plant and equipment

Cost	Balance on January 1,				Balance on December
	2025	Addition	Disposal	Reclassification	31, 2025
Land and land improvement	\$ 1,819,897	\$ 1,095	\$ —	\$ 7,920	\$ 1,828,912
Houses and buildings	1,233,277	6,855	—	22,394	1,262,526
Machinery equipment	2,920,744	15,970	(164,463)	188,908	2,961,159
Transportation equipment	55,226	586	(6,391)	4,510	53,931
Other equipment	1,420,600	26,763	(36,260)	49,311	1,460,414
Equipment pending inspection and unfinished project	112,648	118,115	—	(56,828)	173,935
Total	\$ 7,562,392	\$ 169,384	\$ (207,114)	\$ 216,215	\$ 7,740,877
Accumulated depreciation and impairment	Balance on January 1,				Balance on December
	2025	Addition	Disposal	Reclassification	31, 2025
Land and land improvement	\$ 23,285	\$ 3,622	\$ —	\$ —	\$ 26,907
Houses and buildings	867,267	36,113	—	—	903,380
Machinery equipment	2,600,202	86,963	(159,993)	—	2,527,172
Transportation equipment	43,835	3,281	(4,424)	—	42,692
Other equipment	1,032,557	68,025	(35,902)	—	1,064,680
Total	\$ 4,567,146	\$ 198,004	\$ (200,319)	\$ —	\$ 4,564,831

Cost	Balance on January 1,				Balance on December
	2024	Addition	Disposal	Reclassification	31, 2024
Land and land improvement	\$ 1,794,136	\$ 25,761	\$ —	\$ —	\$ 1,819,897
Houses and buildings	1,206,582	12,486	(305)	14,514	1,233,277
Machinery equipment	2,819,223	18,891	(22,985)	105,615	2,920,744
Transportation equipment	56,105	465	(2,740)	1,396	55,226
Other equipment	1,401,565	21,961	(32,139)	29,213	1,420,600
Equipment pending inspection and unfinished project	136,934	56,368	—	(80,654)	112,648
Total	\$ 7,414,545	\$ 135,932	\$ (58,169)	\$ 70,084	\$ 7,562,392

Accumulated depreciation and impairment	Balance on January 1,				Balance on December
	2024	Addition	Disposal	Impairment loss	31, 2024
Land and land improvement	\$ 19,712	\$ 3,573	\$ —	\$ —	\$ 23,285
Houses and buildings	842,427	25,029	(189)	—	867,267
Machinery equipment	2,550,703	70,563	(21,064)	—	2,600,202
Transportation equipment	42,162	3,506	(1,833)	—	43,835
Other equipment	986,415	66,416	(31,921)	11,647	1,032,557
Total	\$ 4,441,419	\$ 169,087	\$ (55,007)	\$ 11,647	\$ 4,567,146

Please refer to Note 8 for the information of property, plant and equipment provided as collaterals.

(IX) Lease agreements

1. Right-of-use assets

Cost	Balance on January			Balance on
	1, 2025	Addition	Decrease	December 31, 2025
Land	\$ 38,170	\$ —	\$ —	\$ 38,170
Houses and buildings	4,141	1,526	(3,511)	2,156
Transportation equipment	38,936	21,822	(6,435)	54,323
Total	\$ 81,247	\$ 23,348	\$ (9,946)	\$ 94,649

Accumulated depreciation	Balance on January			Balance on
	1, 2025	Addition	Decrease	December 31, 2025
Land	\$ 9,428	\$ 3,716	\$ —	\$ 13,144
Houses and buildings	2,153	2,414	(3,511)	1,056
Transportation equipment	14,133	11,116	(6,435)	18,814
Total	\$ 25,714	\$ 17,246	\$ (9,946)	\$ 33,014

Cost	Balance on January			Balance on
	1, 2024	Addition	Decrease	December 31, 2024
Land	\$ 38,170	\$ —	\$ —	\$ 38,170
Houses and buildings	4,109	630	(598)	4,141
Transportation equipment	28,612	15,708	(5,384)	38,936
Total	\$ 70,891	\$ 16,338	\$ (5,982)	\$ 81,247

Accumulated depreciation	Balance on January			Balance on
	1, 2024	Addition	Decrease	December 31, 2024
Land	\$ 9,428	\$ 3,716	\$ —	\$ 13,144
Houses and buildings	2,153	2,414	(3,511)	1,056
Transportation equipment	14,133	11,116	(6,435)	18,814
Total	\$ 25,714	\$ 17,246	\$ (9,946)	\$ 33,014

	1, 2024		December 31, 2024	
Land	\$ 5,712	\$ 3,716	\$ —	\$ 9,428
Houses and buildings	691	2,060	(598)	2,153
Transportation equipment	11,595	7,922	(5,384)	14,133
Total	<u>\$ 17,998</u>	<u>\$ 13,698</u>	<u>\$ (5,982)</u>	<u>\$ 25,714</u>

2. Lease liabilities

	December 31, 2025		December 31, 2024	
Carrying amount of lease liabilities				
Current	\$ 15,905	\$ 13,497		
Non-current	<u>\$ 47,690</u>	<u>\$ 43,756</u>		

Discount rate ranges of lease liabilities are as below:

	December 31, 2025	December 31, 2024
Land	1.45%~2.37%	1.45%~2.37%
Houses and buildings	2.28%~2.64%	0.30%~2.64%
Transportation equipment	3.54%	3.54%

3. Other information on lease

	December 31, 2025	December 31, 2024
Short-term lease expenses	\$ 153	\$ —
Lease expenses of low-value assets	\$ —	\$ —
Variable lease payment not included in lease liability measurement	\$ —	\$ —
Total cash outflow from lease	<u>\$ (18,881)</u>	<u>\$ (14,808)</u>

(X) Investment Property - net

Cost	Balance on January 1, 2025	Addition	Disposal	Balance on December 31, 2025
Land	\$ 811,805	\$ —	\$ —	\$ 811,805
Houses and buildings	144,013	—	—	144,013
Total	<u>\$ 955,818</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 955,818</u>

Accumulated depreciation and impairment	Balance on January 1, 2025	Depreciation expense	Disposal	Balance on December 31, 2025
Houses and buildings	\$ 66,424	\$ 2,631	\$ —	\$ 69,055

Cost	Balance on January 1, 2024	Addition	Disposal	Balance on December 31, 2024
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Land	\$ 811,805	\$ —	\$ —	\$ 811,805
Houses and buildings	144,013	—	—	144,013
Total	<u>\$ 955,818</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 955,818</u>
Accumulated depreciation and impairment	Balance on January 1, 2024	Depreciation expense	Disposal	Balance on December 31, 2024
Houses and buildings	<u>\$ 63,793</u>	<u>\$ 2,631</u>	<u>\$ —</u>	<u>\$ 66,424</u>

The fair value of the Company's investment property as of December 31, 2025 and 2024 was NT\$1,956,856 thousand and NT\$2,014,856 thousand, respectively. The aforementioned fair values were determined based on the valuation conducted by an independent appraiser who is not a related party on July 3, 2024, as well as the market transaction prices of similar properties in areas adjacent to the relevant assets.

Please refer to Note 8 for the information of investment property provided as collaterals.

(XI) Short-term borrowings

	<u>December 31, 2025</u>	<u>Interest rate range</u>	<u>Maturity</u>
Borrowings for purchase of materials	\$ 5,145,177	1.85%~5.03%	2026.1 - 2026.6
Collateralized loan	570,000	1.88%~2.10%	2026.2 - 2026.5
Credit loans	<u>2,780,000</u>	1.87%~2.38%	2026.1 - 2026.8
	<u>\$ 8,495,177</u>		
	<u>December 31, 2024</u>	<u>Interest rate range</u>	<u>Maturity</u>
Borrowings for purchase of materials	\$ 4,119,834	1.88%~5.78%	2025.1 - 2025.6
Collateralized loan	200,000	1.88%	2025.3 - 2025.9
Credit loans	<u>1,480,000</u>	2.08%~2.20%	2025.2 - 2025.3
	<u>\$ 5,799,834</u>		

Please refer to Note 8 for the information of assets provided as collaterals for short-term borrowings.

(XII) Short-term notes payable - net

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Commercial paper payable	\$ 1,550,000	\$ 900,000
Less: unamortized discount	—	—
Net Amount	<u>\$ 1,550,000</u>	<u>\$ 900,000</u>

The annual interest rates of commercial paper were 2.29% to 2.40% as of December 31, 2025 and 2024, with maturities from January to March 2026 and from January to February 2025, respectively.

(XIII) Corporate bonds payable

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
First tranche of secured corporate bonds, 2020	\$ —	\$ 400,000
First tranche of secured corporate bonds, 2023	1,000,000	1,000,000
First tranche of secured corporate bonds, 2024	1,000,000	1,000,000
The 5th issuance of unsecured convertible corporate bonds	2,000,000	2,000,000
Less: corporate bonds payable	<u>(153,587)</u>	<u>(192,506)</u>
	3,846,413	4,207,494
Less: Long-term liabilities due within one year	—	(400,000)
	<u>\$ 3,846,413</u>	<u>\$ 3,807,494</u>

(I) Procedures for the issuance of the first secured ordinary corporate bonds are as below:

<u>Type of corporate bonds</u>	<u>Issuance period:</u>	<u>Method of repayment with interest</u>	<u>Annual interest rate (%)</u>
First batch of secured ordinary corporate bonds, 2020	2020.12.02 ~ 2025.12.02	The first repayment of principal is after three full year since the issuance date, and then the repayment is made every six months for total five installment; and the interest is paid every six months since the issuance date at the coupon rate.	0.61%

<u>Type of corporate bonds</u>	<u>Issuance period:</u>	<u>Method of repayment with interest</u>	<u>Annual interest rate (%)</u>
2023 1st secured ordinary corporate bonds	2023.04.26 ~ 2030.04.26	The first repayment of principal is after five full year since the issuance date, and then the repayment is made every six months for total five installment; and the interest is paid every six months since the issuance date at the coupon rate.	1.68%
The first secured ordinary corporate bonds, 2024	2024.05.08 ~ 2031.05.08	The first repayment of principal is after five full year since the issuance date, and then the repayment is made every six months for total five installment; and the interest is paid every six months since the issuance date at the coupon rate.	1.75%

(II) The relevant issuance terms for the Company's 5th domestic unsecured convertible corporate bonds issued on September 30, 2024 are as follows:

1. The aggregate par value is NT\$2,000,000 thousand, and the issuance price is 107.46% of the par value.
2. The issuance period is five years; the issuance date is September 30, 2024, and the maturity date is September 30, 2029 (hereafter "maturity date")
3. Except that the convertible corporate bonds may be converted to the Company's common shares pursuant to Article 10 of the Procedures, or the put option may be exercised pursuant to Article 19 of the Procedures, or the Company redeems early pursuant to Article 18 of the Procedures, or buy back from OTC venues for cancellation; otherwise, the Company will repay outright in cash at the par value of the bonds when the convertible corporate bonds mature.
4. From the fourth month after the issuance date of the corporate bonds until the maturity date, except during any book closure periods as stipulated by law, creditors may request the Company to convert the bonds into common shares of the Company at the prevailing conversion price at any time. In accordance with the

issuance and conversion terms of the corporate bonds, the initial conversion price was NT\$53.1 per share. Effective July 20, 2025, the conversion price of the Company's convertible corporate bonds was adjusted from NT\$53.1 per share to NT\$51.3 per share.

5. From the next day when three full months pass since the issuance of the convertible corporate bonds (December 31, 2024) to the 40th day prior to the maturity date (August 20, 2029), in case the closing price of the Company's common share exceed the conversion price at the time for 30% or more for 30 business days in row, within 30 business days, or the outstanding balance of the corporate bonds is under 10% of the original total issuance amount, the Company may retrieve all bonds in cash at the face value of the bonds.
6. After three full years from the date of issuance, creditors may sell back the bonds at 100.75% of the face value. Creditors may exercise the put option on September 30, 2027.
7. The convertible corporate bonds include the components of liability and equity, and the effective interest rate of the liability component initially recognized was 2.13%.

The equity component was accounted under "Capital surplus - warrants."

	<u>December 31, 2025</u>
The issuance proceeds (deducting the transaction cost of NT\$5,193 thousand)	\$ 2,144,087
Composition of equity	(331,072)
Financial liabilities at fair value through profit or loss - non-current	(15,200)
Components of liabilities on the date of issuance	<u>1,797,815</u>
Interest calculated at an effective interest rate of 2.13%	48,598
Liability component as of December 31, 2025	<u><u>\$ 1,846,413</u></u>

(XIV) Long-term borrowings

	December 31, 2025	Interest rate range	Maturity
Collateralized loan	\$ 3,056,013	2.00%~2.59%	2026.3 - 2043.11
Credit loans	3,276,113	2.09%~2.73%	2026.10 - 2030.5
Less: Due within one year	(883,602)		
Maturity over one year	<u>\$ 5,448,524</u>		

	December 31, 2024	Interest rate range	Maturity
Collateralized loan	\$ 2,821,661	1.93%~2.59%	2026.2 - 2043.11
Credit loans	2,375,160	2.09%~2.59%	2025.3 - 2030.1
Less: Due within one year	(782,425)		
Maturity over one year	<u>\$ 4,414,396</u>		

Please refer to Note 8 for the information of assets provided as collaterals for long-term borrowings.

(XV) Retirement benefit plans

1. Defined contribution plan

The Company's employee retirement plan established in accordance with the "Labor Pension Act" is a defined contribution plan, under which 6% of each employee's monthly salary is contributed to the individual accounts at the Bureau of Labor Insurance. In accordance with the aforementioned regulations, the amounts recognized as expenses by the Company in 2025 and 2024 were NT\$18,915 thousand and NT\$19,109 thousand, respectively.

2. Defined benefit liabilities

The Company's employee retirement plan established in accordance with the "Labor Standards Act" is a defined benefit plan. In accordance with the provisions of the plan, employee pensions are calculated based on years of service and the average salary for the six months prior to retirement. The Company contributes 15% of the total monthly payroll to the employee pension fund, which is deposited in a dedicated account at the Bank of Taiwan under the name of the Supervisory Committee of Business Entities' Labor Pension Reserve. Before the end of each year, if the estimated balance in the dedicated account is insufficient to cover the pensions of employees expected to meet retirement conditions in the following year,

the Company will make a one-time contribution to cover the shortfall before the end of March of the following year. The dedicated account is managed by an institution designated by the central competent authority; therefore, the Company has no right to participate in the management or utilization of the pension fund.

The amounts of obligations arising from the Company's defined benefit plan are presented as follows:

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Present value of defined benefit obligations	\$ (370,315)	\$ (385,425)
Fair value of plan assets	<u>547,085</u>	<u>516,581</u>
Net defined benefit asset (liability)	<u>\$ 176,770</u>	<u>\$ 131,156</u>

The changes in the present value of defined benefit obligations are presented as follows:

	<u>2025</u>	<u>2024</u>
Beginning balance	\$ 385,425	\$ 396,110
Current service costs	994	1,535
Interest cost	5,824	4,313
Remeasurements		
Actuarial loss (gain) - experience adjustments	3,290	18,741
Actuarial loss (gain) - changes in financial assumptions	6,256	(10,728)
Benefits paid from plan assets	<u>(31,474)</u>	<u>(24,546)</u>
Closing balance	<u>\$ 370,315</u>	<u>\$ 385,425</u>

The changes in the fair value of plan assets are presented as follows:

	<u>2025</u>	<u>2024</u>
Beginning balance	\$ 516,581	\$ 475,383
Interest revenue	8,090	5,353
Remasurements		
Return on plan assets (excluding amounts included in net interest)	31,463	36,974
Employer contributions	22,425	23,417
Benefits paid from plan assets	<u>(31,474)</u>	<u>(24,546)</u>
Closing balance	<u>\$ 547,085</u>	<u>\$ 516,581</u>

The amounts of pension expenses recognized in relation to the defined benefit plan are presented as follows:

	<u>2025</u>	<u>2024</u>
Current service costs	\$ 994	\$ 1,535

	2025	2024
Net interest expenses	(2,266)	(1,040)
Recognized under profit and loss	(1,272)	495
Remasurements		
Return on plan assets (excluding amounts included in net interest)	(31,463)	(36,974)
Actuarial loss (gain) - experience adjustments	3,290	18,741
Actuarial loss (gain) - changes in financial assumptions	6,256	(10,728)
Recognized under other comprehensive income	(21,917)	(28,961)
Total	\$ (23,189)	\$ (28,466)

The pension expenses recognized in profit or loss for the aforementioned defined benefit plan are included in the following line items:

	2025	2024
Operating cost	\$ (874)	\$ 191
R&D expenses	9	—
Marketing expenses	21	8
Administrative expenses	(428)	296
Total	\$ (1,272)	\$ 495

The present value of the Company's defined benefit obligations is determined through actuarial valuation performed by a qualified actuary. The principal actuarial assumptions at the measurement date are presented as follows:

	Date of measurement	
	December 31, 2025	December 31, 2024
Discount rate	1.30%	1.60%
Future salary growth rate	1.00%	1.00%

The Company is exposed to the following risks arising from the pension system under the "Labor Standards Act":

1. Investment risk: The institution designated by the central competent authority manages the labor pension fund through self-management and outsourced management, investing in instruments such as equity securities, debt securities, and bank deposits. However, in accordance with the "Labor Standards Act," the overall return on assets shall not be lower than the interest rate on two-year time deposits offered by local banks; if the return falls below such rate, the shortfall shall be covered by the national treasury.

2. Interest rate risk: A decrease in the interest rates of government bonds will increase the present value of defined benefit obligations; however, the returns on debt investments of plan assets will also increase accordingly, partially offsetting the impact on the net defined benefit liability.

If the discount rate decreases by 0.25% due to a decline in interest rates at the end of the reporting period, with other assumptions remaining unchanged, the present value of the Company's defined benefit obligations as of December 31, 2025 and 2024 would increase by NT\$5,372 thousand and NT\$5,893 thousand, respectively.

3. Salary risk: The calculation of the present value of defined benefit obligations is based on the future salaries of plan members. Accordingly, an increase in the salaries of plan members will increase the present value of defined benefit obligations.

If the expected salary growth rate increases by 0.25% at the end of the reporting period, with other assumptions remaining unchanged, the present value of the Company's defined benefit obligations as of December 31, 2025 and 2024 would increase by NT\$5,375 thousand and NT\$5,914 thousand, respectively.

Since actuarial assumptions may be interrelated, changes in a single assumption are unlikely to occur in isolation; therefore, the above sensitivity analysis may not reflect the actual changes in the present value of defined benefit obligations.

In addition, in the aforementioned sensitivity analysis, the present value of defined benefit obligations at the end of the reporting period is measured using the projected unit credit method, which is the same basis used to measure the defined benefit liability.

The Company expects to contribute NT\$22,560 thousand to the defined benefit plan within one year after December 31, 2025.

(XVI) Equity

1. Common share capital

- (1). As of December 31, 2025 and 2024, the Company's authorized share capital for common shares was NT\$10,000,000 thousand, with a par value of NT\$10 per share. The number of issued common shares was 785,261,944 shares and 773,657,087 shares, respectively, all of which were common shares, and all issued shares were fully paid.
- (2). The Company, as resolved by the shareholders' meetings on May 23, 2025 and May 31, 2024, respectively, distributed stock dividends of NT\$116,048 thousand and NT\$368,408 thousand. Such distributions were approved by the FSC, and the Board of Directors resolved July 14, 2025 and August 24, 2024, respectively, as the ex-dividend and ex-rights record dates. The relevant statutory registration amendment procedures have been duly completed.

2. Capital reserve

According to relevant laws and regulations, capital surplus may not be used except to cover the company's deficit. However, if the Company has no deficit, the capital surplus generated from the premium received from the issuance of shares above par value and gifts may be distributed to shareholders as new shares or cash in proportion to their existing shareholdings. The issuance of new shares shall be limited to once per year, and cannot be capitalized from the cash capital increase with a premium in the same year of the cash capital increase, nor shall each increase exceed the stipulated limit. As of December 31, 2025 and 2024, the capital reserve recognized in the accounts amounted to NT\$2,334,684 thousand and NT\$2,332,955 thousand, respectively, primarily arising from treasury stock transactions, share premium from share issuance, premium on conversion of convertible bonds, and stock options of convertible bonds.

3. Retained earnings and dividend policy

According to the Company's Articles of Incorporation, if there are earnings in the year, it shall first pay income taxes and offset accumulated losses, and then allocate 10% to the legal reserve. However, this provision does not apply if the accumulated legal reserve has reached the amount required by laws. Next, the special reserve shall be provided or reversed pursuant to laws and regulations or the provisions of the competent authority, and the remaining balance, together with undistributed earnings from previous years, shall be proposed for distribution by the Board of Directors and submitted to the shareholders' meeting for resolution.

The dividend policy of the Company is based on its current and future development plans, with the considerations of the investment environment, funding needs, and mid- to long-term financial planning, while also considering shareholder interests. Each year, the Company allocates 20% to 90% of its current year's distributable profits as shareholder bonuses, with cash dividends accounting for at least 10% of the total dividend amount, and the remainder is distributed as share dividends.

The legal reserve shall be appropriated until it reaches the total capital. Except for compensation of deficit, the legal reserve may be used to issue new shares or cash dividends to shareholders in proportion to their original shareholding when the Company has no deficit, but only to the portion of the reserve exceeding 25% of the paid-in capital.

According to applicable laws and regulations, before distributing earnings, the Company shall appropriate a special reserve equal to the amount of the decrease in shareholders' equity for the year, and the earnings may not be distributed until the decrease in shareholders' equity is reversed, to distribute the reversed portion.

According to the Financial Supervisory Commission Letter Zheng-Fa-Zi No. 1030006415 and Zheng-Fa-Zi No. 1090150022, and the directive entitled "Questions and Answers for Special Surplus Reserve Appropriated Following

Adoption of IFRSs", the Company has appropriated and reversed the special reserve.

The 2024 and 2023 earnings distribution plans and dividend distribution were approved by the shareholders' meetings of TA YA on May 23, 2025 and May 31, 2024, respectively, as follows.

	Appropriation and distribution of earnings		Dividend per share (NT\$)	
	2024	2023	2024	2023
Legal reserve	\$ 172,976	\$ 277,844		
Cash dividend	580,243	884,180	0.75	1.20
Share dividend	116,048	368,408	0.15	0.50
	<u>\$ 869,267</u>	<u>\$ 1,530,432</u>		

For the policy of distributing employees' and directors' remuneration, please refer to Note 6 (21)

4. Other equity items

(1). Difference of exchange from translating the financial statements of foreign operations:

	2025	2024
Beginning balance	\$ (156,117)	\$ (201,052)
Difference of exchange from translating the financial statements of foreign operations	(33,793)	28,084
Share of other comprehensive income of subsidiaries and affiliates recognized under the equity method.	(11,089)	22,468
Effect of income tax	<u>6,759</u>	<u>(5,617)</u>
Closing balance		
Balance	<u>\$ (194,240)</u>	<u>\$ (156,117)</u>

The exchange differences of the consolidated company's foreign operations from their functional currencies to the Company's presentation currency (i.e. NT\$) were recognized directly in other comprehensive income and accumulated in the foreign currency translation reserve. The exchange differences that were previously accumulated in the foreign currency

translation reserve were reclassified to profit or loss on the disposal of the foreign operation.

- (2). Unrealized profits and losses from financial assets at fair value through other comprehensive income:

	<u>2025</u>	<u>2024</u>
Beginning balance	\$ 469,621	\$ 292,715
Unrealized valuation profits and losses from the equity instrument at fair value through other comprehensive income	181,193	254,481
Disposal of the equity instrument at fair value through other comprehensive income	(689)	(106,167)
Share of other comprehensive income of subsidiaries and affiliates recognized under the equity method.	20,784	29,275
Effect of income tax	833	(683)
Closing balance	<u>\$ 671,742</u>	<u>\$ 469,621</u>

The investments in equity instrument at FVTOCI are measured at fair value, and the subsequent changes of fair value are stated in other comprehensive income, and accumulated in other equity. When disposing of an investment, accumulated profit or loss is directly transferred to retained earnings and is not reclassified as profit or loss.

(XVII) Treasury shares

<u>Reason of recovery</u>	<u>2025</u>			
	<u>Number of shares at the start of the year</u>	<u>Increase this year</u>	<u>Decrease this year</u>	<u>Number of shares at the end of the year</u>
Shares of the parent company held by subsidiaries	<u>2,283,173</u>	<u>34,246</u>	<u>—</u>	<u>2,317,419</u>

<u>Reason of recovery</u>	<u>2024</u>			
	<u>Number of shares at the start of the year</u>	<u>Increase this year</u>	<u>Decrease this year</u>	<u>Number of shares at the end of the year</u>
Shares of the parent company held by subsidiaries	<u>6,556,356</u>	<u>326,817</u>	<u>4,600,000</u>	<u>2,283,173</u>

1. Common shares

Treasury shares of the Company shall not be pledged, nor does it entitle voting rights or receive dividends, in compliance with Article 28-2 of the Securities and Exchange Act

2. The shares of the Company held by its subsidiaries were acquired on the public market to maintain share price stability. The information regarding the Company's shares held by its subsidiaries during this accounting period is as follows:

(1) In 2025 and 2024, the subsidiaries disposed of 0 shares and 4,600,000 shares of the Company, respectively.

(2) As of December 31, 2025 and 2024, the subsidiaries held 2,317,419 shares and 2,283,173 shares of the Company, respectively, with market prices per share of NT\$37.95 and NT\$44.30, respectively.

(XVIII) Income tax

1. Income tax recognized under profit and loss:

The components of income tax expense recognized in profit or loss for the current year are as follows:

	<u>2025</u>	<u>2024</u>
Current income tax		
Arising in the current year	\$ 218,689	\$ 126,797
Tax refund on repatriation of overseas funds	(1,076)	(1,326)
Adjustment for previous years	(5,710)	(3,852)
Income tax on unappropriated earnings	<u>43,594</u>	<u>62,861</u>
	255,497	184,480
Deferred income tax		
Origination and reversal of temporary differences	<u>(15,202)</u>	<u>(14,359)</u>
Income tax expense recognized in profit or loss	<u>\$ 240,295</u>	<u>\$ 170,121</u>

The reconciliation between accounting profit and income tax expense for the current year is as follows:

	<u>2025</u>	<u>2024</u>
Income tax calculated at the statutory tax rate on profit before tax	\$ 306,160	\$ 355,993
Items to be added (deducted) in determining taxable income	31,281	21,606
Tax-exempt income	(118,752)	(250,802)
Income tax on unappropriated earnings	43,594	62,861
Tax refund on repatriated overseas funds	(1,076)	(1,326)
Origination and reversal of temporary differences	(15,202)	(14,359)
Adjustments to income tax for prior years	(5,710)	(3,852)
Income tax expense recognized in profit or loss	<u>\$ 240,295</u>	<u>\$ 170,121</u>

2. Income tax recognized in other comprehensive income:

(1). Income taxes related to items not reclassified to profits and losses items:

	<u>2025</u>	<u>2024</u>
Remeasurements of defined benefit plans	\$ 4,383	\$ 5,792
Unrealized profits and losses from equity instrument at FVTOCI	(833)	683
	<u>\$ 3,550</u>	<u>\$ 6,475</u>

(2). Income tax related to items that may be reclassified to profit or loss:

	<u>2025</u>	<u>2024</u>
Difference of foreign operation translation	\$ (6,759)	\$ 5,617

3. The components of deferred income tax assets/liabilities are as follows:

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Deferred income tax assets (liabilities)		
Inventory write-down losses (manufacturing industry)	\$ 8,593	\$ 12,404
Expected credit loss	6,014	6,014
Unrealized deferred gross profit on sales	17,939	15,048
Accrued pension liabilities	(35,354)	(26,231)
Difference of exchange from translating the financial statements of foreign operations.	48,955	42,196
Unrealized profits and losses from financial assets at fair value through other comprehensive income	(1,030)	(1,862)
Unrealized gains or losses on financial assets or liabilities measured at fair value through profit or loss	(7,724)	(25,947)
Other	(28,196)	(30,836)
	<u>\$ 9,197</u>	<u>\$ (9,214)</u>

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Deferred income tax liabilities		
Provision for land value increment tax	<u>\$ 264,486</u>	<u>\$ 264,486</u>

4. The items for which deferred income tax assets have not been recognized are as follows:

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Impairment loss	<u>\$ 13,111</u>	<u>\$ 13,111</u>

5. The Company's profit-seeking enterprise income tax returns for the year 2023 have been assessed by the tax authorities.

(XIX) Earnings per share

	<u>2025</u>	<u>2024</u>
Basic earnings per share	<u>\$ 1.65</u>	<u>\$ 2.06</u>
Diluted earnings per share	<u>\$ 1.61</u>	<u>\$ 2.04</u>

Net profit for the current period

	<u>2025</u>	<u>2024</u>
Net income used to calculate basic earnings per share.	\$ 1,290,506	\$ 1,609,846
Effect of potentially dilutive common shares:		
Interest of convertible corporate bonds after tax	<u>31,135</u>	<u>7,743</u>
Net income used to calculate diluted earnings per share	<u>\$ 1,321,641</u>	<u>\$ 1,617,589</u>

Number of shares

	<u>2025</u>	<u>2024</u>
Weighted average number of common shares used in the computation of basic earnings per share.	784,027	783,162
Effect of potentially dilutive common shares:		
Convertible corporate bonds	<u>38,262</u>	<u>9,571</u>
Weighted average number of common shares used in the computation of diluted earnings per share.	<u>822,289</u>	<u>792,733</u>

(XX) Operating revenue

	<u>2025</u>	<u>2024</u>
Sales revenue	\$ 18,749,863	\$ 16,884,737
Construction revenue	625,414	485,017
Other income	38,698	43,871
Total	<u>\$ 19,413,975</u>	<u>\$ 17,413,625</u>

(XXI) Additional information on expense nature

	<u>2025</u>	<u>2024</u>
Depreciation and amortization expenses		
Depreciation of property, plant and equipment	\$ 198,004	\$ 169,087
Depreciation of right-of-use assets	17,246	13,698
Depreciation of investment property	2,631	2,631
Total	<u>\$ 217,881</u>	<u>\$ 185,416</u>
	<u>2025</u>	<u>2024</u>
Employee benefit expense		
Salaries, bonuses, and bonuses	\$ 665,527	\$ 894,240
Labor and national health insurance expenses	57,445	63,218
Pension expense	17,643	19,604
Director's remuneration	49,878	57,664
Other employee benefit expense	33,807	32,371
Total	<u>\$ 824,300</u>	<u>\$ 1,067,097</u>

According to the Company's Articles of Incorporation, the Company shall allocate remuneration to directors and profit sharing bonus to employees of the Company not more than 3% and 1% of annual profits during the period, respectively. However, if the Company still has accumulated losses, an amount equal to such losses be reserved in advance. In addition, following the amendment to the Securities and Exchange Act in August 2024, in the shareholders' meeting in 2025, it was resolved to amend the Articles of Incorporation of the Company, that no less than 50% of the employee remuneration shall be distributed to non-executive employees.

The estimated employee remuneration and directors' remuneration of the Company for the periods from January 1 to December 31, 2025 and 2024 are as follows:

	2025	2024
Employees' remuneration	\$ 15,946	\$ 18,541
Director's remuneration	\$ 47,838	\$ 55,624

It is based on the pre-tax net income of the Company for each period, lessing remuneration to employees and directors, multiplied by the distribution ratio of employee and director remunerations as stipulated in the Articles of Incorporation, and recognized as operating cost or operating expense for the period. If the actual distribution amount differs from the estimated amount in the following year, it will be treated as a change in accounting estimate, and the difference will be recognized as gains or losses for the following year.

The Company held Board of Directors meetings on March 6, 2025 and March 5, 2024, respectively, at which resolutions were passed to approve the employee remuneration and directors' remuneration for 2024 and 2023, respectively, as follows:

	2024	2023
Employees' remuneration	\$ 18,541	\$ 30,015
Director's remuneration	\$ 55,624	\$ 90,044

There was no difference between the actual amounts of employees' and directors' remunerations paid in 2024 and 2023 and the amounts recognized in the parent company only financial statements for the years ended December 31, 2024 and 2023.

The information about the appropriations of profit sharing bonus to employees and compensation to directors is available at the Market Observation Post System website.

(XXII) Interest revenue

	2025	2024
Bank deposits	\$ 12,317	\$ 10,414
Other interest revenue	1,743	14,189
	\$ 14,060	\$ 24,603

(XXIII) Other revenue

	2025	2024
Rental income	\$ 15,568	\$ 18,779
Dividend income	123,785	132,593
Other income		
Energy technology service	51,347	53,120

Guaranteed commission income	6,018	6,429
Utility and management income	3,691	4,522
Subsidy income	104	6,077
Other	39,476	36,987
	<u>\$ 239,989</u>	<u>\$ 258,507</u>

(XXIV) Other gains and losses

	2025	2024
Gains (losses) from the disposal of property, plant and equipment	\$ 2,054	\$ (300)
Gains (losses) on disposal of investment	68,450	31,600
Gains on disposal of investment under equity method	—	47,894
Gain (loss) on foreign currency exchange	(53,260)	7,345
Net gains (losses) on financial assets/liabilities measured at fair value through profit or loss	(226,273)	(139,237)
Other losses	(7,097)	(5,340)
	<u>\$ (216,126)</u>	<u>\$ (58,038)</u>

(XXV) Financial cost

	2025	2024
Interest expenses		
Bank borrowings	\$ 339,263	\$ 264,819
Corporate bonds	74,854	41,967
Lease liabilities	1,722	1,362
Other interest expenses	1,525	1,287
	<u>\$ 417,364</u>	<u>\$ 309,435</u>

(XXVI) Capital management

The Company's capital structure management strategy is formulated based on the industry scale of its operations, the future growth potential of the industry, and the product development roadmap, in order to establish an appropriate market share for the Company. Based on this, the Company plans the required production capacity, as well as the plant and equipment and corresponding capital expenditures necessary to achieve such capacity. Furthermore, considering industry characteristics, the Company calculates the required working capital and cash to develop an overall plan for the scale of assets necessary for its long-term development. Finally, based on the competitiveness of the Company's products, it estimates potential product contribution margins,

operating profit margins, and cash flows, and takes into account risk factors such as industry cyclicality and product life cycles, in order to determine an appropriate capital structure.

The capital structure of the Company consists of net debt (borrowings offset by cash and cash equivalents) and equity of the Group (comprising issued capital, reserves and retained earnings).

The management of the Company periodically examines the capital structure and contemplates on the potential costs and risks involved. The Company balances its overall capital structure by paying dividends and issuing new shares, as recommended by key management personnel.

As of December 31, 2025, the Company's overall strategy has not changed significantly.

(XXVII) Financial instruments

1. Objectives of financial risk management

The Company's financial risk management objectives are to manage exchange rate risk, interest rate risk, credit risk, and liquidity risk related to operating activities. In order to reduce related financial risks, the Company is committed to identifying, assessing, and avoiding market uncertainty to minimize the potential adverse impact of market fluctuations on the Company's financial performance.

The important financial activities of the Company are subject to review by the Board of Directors in accordance with relevant regulations and internal control systems. During the financial plan execution period, the Company must adhere to relevant financial operating procedures concerning overall financial risk management and the allocation of responsibilities.

2. Market risk

The Company is exposed to the market risks arising from changes in foreign exchange rates, interest rates and utilizes some derivative financial instruments to reduce the related risks.

(1) Foreign currency risk

The cash inflows and outflows of the Company include amounts denominated in foreign currencies, resulting in a natural hedge. The Company manages exchange rate risk for hedging purposes only, not for profit.

The exchange rate risk management strategy are regularly reviewing net positions in various currencies and managing those positions; the selection of tools for hedging exchange rate risk is based on hedging costs and duration. Currently, forward foreign exchange contracts and borrowing in foreign currencies are the primary tools used to hedge exchange rate risk.

The nominal amounts of the Company's foreign currency-denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

	December 31, 2025			December 31, 2024		
	Foreign currency (NTD thousand)	Exchange rate	NTD	Foreign currency (NTD thousand)	Exchange rate	NTD
<u>Financial assets</u>						
<u>Monetary Item</u>						
USD	\$ 8,720	31.4200	\$ 273,982	\$ 12,592	32.7800	\$ 412,766
HKD	2,281	4.0373	9,209	2,276	4.2196	9,604
RMB	3,169	4.4933	14,239	3,111	4.4911	13,972
JPY	2,226	0.1988	443	2,226	0.2082	463
<u>Financial liabilities</u>						
<u>Monetary Item</u>						
USD	\$115,921	31.4200	3,642,238	\$ 58,590	32.7800	\$ 1,920,580

Sensitivity analysis of exchange rate

The Company's foreign exchange risk mainly arises from cash and cash equivalents, accounts receivable, financial assets measured at fair value through profit or loss, borrowings, accounts payable, and other items denominated in foreign currencies, which generate foreign exchange gains or losses upon translation.

As of December 31, 2025 and 2024, if the NTD had depreciated or appreciated by 1% against foreign currencies, with all other variables held constant, profit before tax for 2025 and 2024 would have increased or decreased by NTD 33,444 thousand and NTD 14,838 thousand, respectively.

The key management believes that sensitivity analysis does not adequately represent the exchange rate risk, as foreign currency exposure at the reporting date does not reflect exposure levels during the year. The key management will manage exchange rate risk in accordance with the Company's policies.

(2) Interest rate risk

The Company was exposed to fair value interest rate risk and cash flow interest rate risk because the consolidated company hold assets and liabilities at both fixed and floating interest rates.

Sensitivity analysis of interest rate

The following sensitivity analysis is based on the risk exposure to interest rates on the non-derivatives financial instruments on the end date of reporting period. For floating rate liabilities, the analysis assumes the outstanding liabilities are outstanding for the whole year on the end date of reporting period.

If interest rates increase or decrease by 0.1%, with all other variables held constant, the Company's profit before tax for 2025 and 2024 would decrease or increase by NTD 11,192 thousand and NTD 9,079 thousand, respectively, mainly due to the Company's exposure to interest rate risk on net assets with variable interest rates.

(3) Other price risk

The Company is exposed to equity price risk arising from equity investments.

Sensitivity analysis of equity price

The sensitivity analyses below have been determined based on the exposure to equity price risks on the end date of reporting period. If equity prices increase or decrease by 5%, profit before tax for 2025 and 2024 would increase or decrease by NTD 102,251

thousand and NTD 87,766 thousand, respectively, due to changes in the fair value of equity instrument investments measured at fair value through profit or loss. If equity prices increase or decrease by 5%, other comprehensive income for 2025 and 2024 would increase or decrease by NTD 74,852 thousand and NTD 64,309 thousand, respectively, due to changes in the fair value of equity instrument investments measured at fair value through other comprehensive income.

3. Credit risk Management

Credit risk refers to the risk that a counter-party will default on its contractual obligations resulting in financial loss to the Company. The Company is exposed to credit risk from operating activities, primarily trade receivables, and from financing activities, primarily deposits, fixed-income investments and other financial instruments with banks. Credit risk is managed separately for business related and financial related exposures.

Business related credit risk

To maintain the quality of receivables, the Company has established operating procedures to manage credit risk.

For individual customers, risk factors considered include the customer's financial position, credit rating agency rating, the Company's internal credit rating, and transaction history as well as current economic conditions that may affect the customer's ability to pay. The Company also uses some credit enhancement tools when appropriate, such as requiring advance payments, to reduce the credit risks involving certain customers.

As of December 31, 2025 and 2024, customers whose accounts receivable balances exceeded 5% of total accounts receivable are as follows:

Customer name	December 31, 2025	December 31, 2024
0682000	\$ 141,528	\$ 134,183
5140600	72,661	82,358
6320100	66,714	(Note)
02S0949	(Note)	160,231
8070300	(Note)	129,965

Since the top customer is creditworthy manufacturers, the credit risk is limited.

(Note): The year-end balance did not exceed 5% of total accounts receivable and is therefore not disclosed.

Financial credit risk

Bank deposits, fixed income investment and other financial instruments are credit risk sources required by Company's Department of Finance Department to be measured and monitored. However, since the Company's counter-parties are all reputable financial institutions and government agencies, there is no significant financial credit risk.

4. Liquidity risk management

The objective of liquidity risk management is to ensure the Company has sufficient liquidity to fund its business requirements associated with existing operations. The Company manages its liquidity risk by maintain adequate cash and banking facilities

The table below summarizes the maturity profile of the Company's financial liabilities based on contractual undiscounted payments, including principles and interest.

	December 31, 2025				
	Carrying amount	Contractual cash flows			
		Less than one year	1 to 5 years	5 years or more	
Non-derivative financial liabilities					
Short-term borrowings	\$ 8,495,177	\$ 8,495,177	\$ 8,495,177	\$ —	\$ —
Short-term notes payable	1,550,000	1,550,000	1,550,000	—	—
Notes payable (including related parties)	10,075	10,075	10,075	—	—
Accounts payable (including related parties)	777,622	777,622	777,622	—	—
Other payables	427,744	427,744	427,744	—	—
Lease liabilities	63,595	67,552	17,450	43,045	7,057
Corporate bonds payable	3,846,413	4,000,000	—	3,800,000	200,000
Long-term borrowing	6,332,126	6,332,126	883,602	5,210,018	238,506
	<u>\$ 21,502,752</u>	<u>\$ 21,660,296</u>	<u>\$ 12,161,670</u>	<u>\$ 9,053,063</u>	<u>\$ 445,563</u>
Derivative financial liabilities					
Metal futures	\$ 15,803	\$ 1,086,784	\$ —	\$ 1,086,784	\$ —
Call and put option of convertible corporate bonds	21,800	21,800	—	21,800	—
	<u>\$ 37,603</u>	<u>\$ 1,108,584</u>	<u>\$ —</u>	<u>\$ 1,108,584</u>	<u>\$ —</u>

	December 31, 2024				
	Carrying amount	Contractual cash flows			
		Less than one year	1 to 5 years	5 years or more	

December 31, 2024

	Carrying amount	Contractual cash			
		flows	Less than one year	1 to 5 years	5 years or more
Non-derivative financial liabilities					
Short-term borrowings	\$ 5,799,834	\$ 5,799,834	\$ 5,799,834	\$ —	\$ —
Short-term notes payable	900,000	900,000	900,000	—	—
Notes payable (including related parties)	5,531	5,531	5,531	—	—
Accounts payable (including related parties)	842,180	842,180	842,180	—	—
Other payables	521,124	521,124	521,124	—	—
Lease liabilities	57,253	61,115	16,126	33,768	11,221
Corporate bonds payable	4,207,494	4,400,000	400,000	3,200,000	800,000
Long-term borrowing	5,196,821	5,196,821	782,425	4,159,872	254,524
	<u>\$ 17,530,237</u>	<u>\$ 17,726,605</u>	<u>\$ 9,267,220</u>	<u>\$ 7,393,640</u>	<u>\$ 1,065,745</u>
Derivative financial liabilities					
Metal futures	\$ 31,975	\$ 1,055,755	\$ 334,241	\$ 721,514	\$ —
Call and put option of convertible corporate bonds	22,600	22,600	—	22,600	—
	<u>\$ 54,575</u>	<u>\$ 1,078,355</u>	<u>\$ 334,241</u>	<u>\$ 744,114</u>	<u>\$ —</u>

5. The fair value of financial instruments

(1) Fair value of financial instruments carried at amortized cost

The Company believes that the carrying amounts of financial assets and financial liabilities measured at amortized cost in these separate financial statements approximate their fair values.

(2) Valuation techniques and assumptions used in Fair value measurement

The fair values of the Company's financial assets and financial liabilities are determined using the following methods and assumptions:

- The fair value of financial assets and financial liabilities with standard terms and conditions and traded on active liquid markets are determined with reference to quoted market prices (includes publicly traded stocks and government bonds).
- Forward exchange contracts are measured using quoted forward exchange rates and yield curves derived from quoted interest rates matching maturities of the contracts. Interest rate swaps are measured at the present value of the appropriate

yield curve, discounted using the quoted interest rate based on estimated future cash flows.

- The fair values of other financial assets and financial liabilities in accordance with generally accepted pricing models based on discounted cash flow analysis.

(3) Fair value measurements recognized in the parent company only balance sheets

The following table provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which the fair value is observable.

- Level 1 fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2 fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- Level 3 fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs)

(A) Information of fair value hierarchy of financial instruments

	December 31, 2025			Total
	Level 1	Level 2	Level 3	
Financial assets at FVTPL – current and noncurrent				
Domestic listed, TWSE/TPEX-listed, and emerging stocks	\$ 1,282,751	\$ 24,397	\$ –	\$ 1,307,148
Domestic unlisted	–	–	344,178	344,178
Derivatives (not designated for hedging)	–	51,993	–	51,993
Limited partnership	–	–	393,701	393,701
	<u>\$ 1,282,751</u>	<u>\$ 76,390</u>	<u>\$ 737,879</u>	<u>\$ 2,097,020</u>
Financial assets measured at fair value through other comprehensive income - non-current				
Domestic listed, TWSE/TPEX-listed, and emerging stocks	\$ 688,467	\$ –	\$ –	\$ 688,467
Unlisted domestic and foreign shares	–	17,835	790,732	808,567
	<u>\$ 688,467</u>	<u>\$ 17,835</u>	<u>\$ 790,732</u>	<u>\$ 1,497,034</u>
Financial assets at FVTPL – current and noncurrent				
Derivatives (not designated for hedging)	\$ –	\$ 15,803	\$ –	\$ 15,803
Put option of convertible corporate bonds	–	21,800	–	21,800
	<u>\$ –</u>	<u>\$ 37,603</u>	<u>\$ –</u>	<u>\$ 37,603</u>
Hedged financial assets - current and non-current				
Derivatives	\$ –	\$ 393,505	\$ –	\$ 393,505

The Company's policy to recognize the transfer into and out of fair value hierarchy levels is based on the event or changes in circumstances that caused the transfer.

(D) Quantitative information of fair value measurement of significant unobservable inputs (level 3)

December 31, 2025	Fair value	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Financial assets measured at fair value through other comprehensive income - non-current	\$ 790,732	The latest transaction price or price of cash capital increase price, and net asset approach	N/A	N/A	N/A
Financial assets at fair value through profit or loss - non-current	\$ 737,879	The latest transaction price or price of cash capital increase price, and net asset approach	N/A	N/A	N/A
December 31, 2024	Fair value	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Financial assets measured at fair value through other comprehensive income - non-current	\$ 788,980	The latest transaction price or price of cash capital increase price, and net asset approach	N/A	N/A	N/A
Financial assets at fair value through profit or loss - non-current	\$ 649,193	The latest transaction price or price of cash capital increase price, and net asset approach	N/A	N/A	N/A

(4) Type of financial instruments

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
<u>Financial assets</u>		
Measured at amortized costs		
Cash and cash equivalents	\$ 2,839,370	\$ 2,942,899
Notes/accounts receivable	1,465,136	1,736,142
Other receivables	70,654	21,955
Refundable deposit	40,019	34,802
Financial assets at FVTPL – current and noncurrent	2,097,020	1,868,287
Financial assets measured at fair value through other comprehensive income - non-current	1,497,034	1,286,186
Hedged financial assets (current and non-current)	393,505	—
Financial liabilities		
Financial assets at FVTPL (current and non-current)	37,603	22,600
Measured at amortized costs		
Short-term borrowings	8,495,177	5,799,834
Short-term notes payable	1,550,000	900,000
Notes/accounts payable	787,697	847,711
Other payables	427,744	521,124
Corporate bonds payable (including maturity within one year)	3,846,413	4,207,494
Long-term borrowings (including due within one year)	6,332,126	5,196,821
Deposits received	57,716	61,653
Hedged financial liabilities (current and non-current)	—	31,975

VII. Transactions with Related Parties

(I) Name of related party and relationship

<u>Name of related party</u>	<u>Abbreviation</u>	<u>Relationship with the Company</u>
Cuprime Material Co., Ltd.	CUPRIME MATERIAL	Subsidiary
Ta Ho Engineering Co., Ltd.	Ta Ho Engineering	Subsidiary
Ta Heng Electric Wire & Cable	Ta Heng Electric	Subsidiary
Ta Yi Plastic Co., Ltd.	Ta Yi Plastic	Subsidiary
United Electric Industry Co., Ltd.	United Electric	Subsidiary
Taya Venture Capital Co., Ltd.	Ta Ya VC	Subsidiary
Ta Ya Innovation Investment Co., Ltd.	Ta Ya Innovation	Subsidiary
Ta Ya Genesis Capital Co., Ltd.	Ta Ya Genesis	Subsidiary
Ta Ya Energy Storage Technology Co., Ltd.	Ta Ya Energy Storage	Subsidiary
Ta Ya Green Energy Technology Co., Ltd.	Ta Ya Green Energy	Subsidiary
Union Storage Energy System Ltd.	Union Storage	Subsidiary
Ta Ya Geothermal Technology Co.,	Ta Ya Geothermal	Subsidiary

Name of related party	Abbreviation	Relationship with the Company
Ltd.		
TA YA (CHINA) HOLDING LTD.	Ta Ya (China)	Subsidiary
Bos Solar Energy Co., Ltd.	Bosi Solar Energy	Sub-subsidiary
TOUCH SOLAR POWER CO., LTD.	Touch Solar Power	Sub-subsidiary
Sin Jhong Solar Power Co., Ltd.	Sin Jhong	Sub-subsidiary
Bo Yao Power Corporation	Bo Yao	Sub-subsidiary
Jhjh-Guang Energy Co., Ltd.	Jhjh-Guang	Sub-subsidiary
Bo Jin Energy Co., Ltd.	Bo Jin	Sub-subsidiary
Cugreen Metal Tech Co., Ltd.	Cugree	Sub-subsidiary
Heng Ya Electric Co., Ltd.	Heng Ya	Sub-subsidiary
Bo Feng Energy Storage Co., Ltd.	Bo Feng	Sub-subsidiary
Bo Sheng Energy Storage Co., Ltd.	Bo Sheng	Sub-subsidiary
INFINITY ENERGY STORAGE TECHNOLOGY CO., LTD.	Infinity Energy Storage	Sub-subsidiary
Da Xu Energy Co., Ltd.	Da Xu	Sub-subsidiary
HENG YA ELECTRIC (DONGGUAN) LTD.	Heng Ya Electric (Dongguan)	Sub-subsidiary
HENG YA ELECTRIC (KUNSHAN) LTD.	Heng Ya Electric (Kunshan)	Before December 2025, it was a sub-subsidiary company; after December 2025, it became a non-related party.
TA YA ZHANGZHOU WIRES CABLE CO., LTD.	Ta Ya Zhangzhou	Third-tier subsidiary
TAYA (Vietnam) ELECTRIC WIRE & CABLE JOINT STOCK COMPANY	Ta Ya (Vietnam)	Third-tier subsidiary
AD Engineering Co., Ltd.	AD Engineering	Affiliate
Hengs Technology Co., Ltd.	Hengs Technology Co., Ltd.	Affiliate
AMIT System Service Ltd	AMIT	Affiliate
United Aluminum Technology Co., Ltd.	United Aluminum	Affiliate
Jung Shing Wire Co., Ltd.	Jung Shing	Affiliate
Hung Hua Investment Co., Ltd.	Hung Hua	Other related party
Taya-Pristine Homeland Foundation	Pristine Homeland	Other related party
Shen, Shang-Hung	Shen, Shang-Hung	Other related party
Shen, Shang-Tao	Shen, Shang-Tao	Other related party
Shen, San-Yi	Shen, San-Yi	Other related party
Shen, Shang-Pang	Shen, Shang-Pang	Other related party

(II) Except as otherwise described and presented in the financial statements and other notes, the summary of significant transactions between the Company and related parties is as follows:

1. Operating revenue

Name of related party	2025	2024
Subsidiary	\$ 1,753,921	\$ 1,591,151
Sub-subsidiary	68,043	37,261
Third-tier subsidiary	4,177	4,946
Affiliate	82,794	135,502
	\$ 1,908,935	\$ 1,768,860

(A) Selling price: Determined based on market prices and copper quality.

(B) Collection terms: Receipt of notes with terms of 30 to 90 days or remittance.

The terms and conditions of the said transaction are not significantly different from those with non-related parties.

2. Purchase

Name of related party	2025	2024
Ta Heng Electric	\$ 1,976,524	\$ 1,666,277
Subsidiary	801,624	713,836
	\$ 2,778,148	\$ 2,380,113

Procurement terms for raw materials: Determined based on market prices and copper quality, settled monthly, with payment made by notes with terms of 30 to 60 days. The terms and conditions of the transaction are not significantly different from those with non-related parties.

Procurement terms for finished goods: determined based on market prices, settled monthly, with payment made by notes with terms of 30 to 90 days. The terms and conditions of the transaction are not significantly different from those with non-related parties.

Subcontracting fee terms: Calculated based on the Company's estimated direct labor, construction costs, and selling and administrative expenses, plus a gross

margin of 5%-10%, and payments are made according to project progress using notes with terms of 60 to 90 days.

Subcontracted processing fee terms: Calculated based on market prices, settled monthly, and paid by notes with terms of 30 to 45 days after acceptance. The transaction terms do not differ significantly from those with other contract manufacturers.

3. Guarantees

The amounts of endorsements/guarantees provided by the Company for related parties are as follows:

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Subsidiary	<u>\$ 3,886,340</u>	<u>\$ 4,769,818</u>

4. Miscellaneous income(recognized under "Other income")

<u>Name of related party</u>	<u>Summary</u>	<u>2025</u>	<u>2024</u>
Ta Ya (Vietnam)	Technical service income, trademark licensing income, and other income	\$ 39,365	\$ 39,955
Subsidiary	Rental income, technical service income, and other income	19,616	18,524
Sub-subsidiary	Technical service income and other income	13,698	15,683
Third-tier subsidiary	Rental income, technical service income, and other income	—	839
Affiliate	Rental income and other income	1,120	214
Other related party	Rental income and other income	24	24
		<u>\$ 73,823</u>	<u>\$ 75,239</u>

The above transactions with related parties have no comparable transactions, and their terms are determined through mutual agreement between the parties.

5. Other expenses

	Name of related party	Summary	2025	2024
Manufacturing overhead	Subsidiary	Processing fees and other expenses	\$ 3,828	\$ 6,010
	Sub-subsidiary	Electricity expenses	14,295	—
			<u>\$ 18,123</u>	<u>\$ 6,010</u>
Operating expenses	Subsidiary	Advertising expenses and rental expenses, etc.	\$ 2	\$ 28
	Sub-subsidiary	Electricity expenses and wheeling service fees	517	—
	Other related party	Endorsement/guarantee fees and donations	4,200	2,635
			<u>\$ 4,719</u>	<u>\$ 2,663</u>

The above transactions with related parties have no comparable transactions, and their terms are determined through mutual agreement between the parties.

6. Lease agreements

Presentation item	Name of related party	2025	2024
Lease liabilities - current	Other related party	\$ —	\$ 1,483
Financial cost	Other related party	\$ 17	\$ 73

The Company leases office space from related parties, and the lease terms are determined through negotiations between the contracting parties. The rent is paid monthly.

7. Receivables from related parties

	Name of related party	December 31, 2025	December 31, 2024
(1) Notes receivable	Subsidiary	\$ 21	\$ 1,917
(2) Accounts receivable	Ta Heng Electric Subsidiary	\$ 141,528	\$ 134,183
	Subsidiary	2,706	16,481
	Sub-subsidiary	3,317	18,509
	Third-tier subsidiary	1,328	2,238
	Affiliate	21,989	48,873
	Other related party	2	2
		<u>\$ 170,870</u>	<u>\$ 220,286</u>

	<u>Name of related party</u>	<u>December 31, 2025</u>	<u>December 31, 2024</u>
(3) Other receivables (excluding lending of funds)	Subsidiary	\$ 977	\$ 730
	Sub-subsidiary	1,372	1,950
	Third-tier subsidiary	4,442	1,780
		<u>\$ 6,791</u>	<u>\$ 4,460</u>

8. Payables to related parties

	<u>Name of related party</u>	<u>December 31, 2025</u>	<u>December 31, 2024</u>
(1) Notes payable	Subsidiary	<u>\$ 106</u>	<u>\$ —</u>
(2) Accounts payable	Ta Heng Electric Subsidiary	\$ 193,655	\$ 143,599
		21,250	108,511
		<u>\$ 214,905</u>	<u>\$ 252,110</u>
(3) Other payables	Sub-subsidiary	\$ 15,182	\$ 421
	Other related party	2,025	1,921
		<u>\$ 17,207</u>	<u>\$ 2,342</u>

9. Prepayment

<u>Name of related party</u>	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Ta Ho Engineering Subsidiary	\$ —	\$ 63,977
	8,490	3,731
	<u>\$ 8,490</u>	<u>\$ 67,708</u>

10. Contract liabilities

<u>Name of related party</u>	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Sub-subsidiary	<u>\$ —</u>	<u>\$ 1,716</u>

11. Advances received (recognized under other current liabilities)

<u>Name of related party</u>	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Subsidiary	\$ 154	\$ 151
Sub-subsidiary	343	438
	<u>\$ 497</u>	<u>\$ 589</u>

12. Deposits received

Name of related party	December 31, 2025	December 31, 2024
Subsidiary	\$ 241	\$ 478

13. Lending of funds(recognized under other receivables)

Name of related party	2025			
	Maximum balance	Closing balance	Interest rate	Interest revenue
Ta Ya VC	\$ 100,000	\$ 50,000	2.5%	\$ 24

Name of related party	2024			
	Maximum balance	Closing balance	Interest rate	Interest revenue
Jhjh-Guang	\$ 100,000	\$ —	2.5%	\$ 890

(III) Information on remunerations of the key management

	2025	2024
Short-term employee benefits	\$ 160,062	\$ 206,596
Retirement benefits	4,717	4,682
	\$ 164,779	\$ 211,278

The Company's key management personnel include directors, the Chairman, the General Manager, Deputy General Managers, and the CFO.

For detailed information regarding the total remuneration paid to the aforementioned key management personnel, please refer to the annual report of the shareholders' meeting.

VIII. Assets mortgaged and pledged

	December 31, 2025		December 31, 2024	
	Number of shares (thousand shares)	Original costs	Number of shares (thousand shares)	Original costs
Investments under equity method -				
Jung Shing Wire Co., Ltd.	17,829	\$ 239,059	17,829	\$ 239,059
Financial assets measured at fair value through other comprehensive income -				
Sun Ba Power Corporation	60,000	\$ 464,250	45,000	\$ 348,188

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Property, plant and equipment -		
Land (including revaluation surplus)	\$ 1,212,347	\$ 1,212,347
Houses and buildings - net	198,029	202,626
Other equipment - net	<u>193,952</u>	<u>231,366</u>
	<u>\$ 1,604,328</u>	<u>\$ 1,646,339</u>
Investment property - lands and buildings	<u>\$ 695,519</u>	<u>\$ 695,677</u>
Refundable deposit	<u>\$ 40,019</u>	<u>\$ 34,802</u>
Other current assets -		
Pledged demand and time deposits	<u>\$ 169,921</u>	<u>\$ 326,482</u>
Other non-current assets -		
Pledged demand deposits	<u>\$ 12,218</u>	<u>\$ 12,672</u>

IX. Significant Contingent Liabilities and Unrecognized Contractual Commitments

As of the end of 2025, except as otherwise described and presented in the financial statements and other notes, the Company has the following significant commitments and contingencies:

1. Outstanding unused letters of credit amounted to approximately NT\$11,807 thousand (JPY 52,005 thousand and EUR 40 thousand).
2. Performance bonds payable for contracted wire and cable projects, guaranteed by banks and not yet actually paid, amounted to NT\$1,592,590 thousand.
3. Purchase contracts have been signed (with contract prices based on market prices), committing to the purchase of 33,670 metric tons of copper plates and copper wires.
4. The total contract amount for the acquisition of various equipment and construction in progress was NT\$617,541 thousand, of which NT\$393,642 thousand remained unpaid.
5. A contract was signed with Ta Ho Engineering Co., Ltd. for the installation of wire and cable works, with a total contract amount of NT\$931,193 thousand, of which NT\$438,452 thousand has not yet been recognized as construction revenue.
6. The balance of promissory notes issued as refundable deposits for bank borrowings, letters of credit guarantees, procurement guarantees, and endorsements/guarantees amounted to NT\$4,209,453 thousand.

7. For the Company's endorsements and guarantees provided for others, please refer to Section 7(1)3. Guarantees and Table 2 for details.

X. Losses from Material Disasters: none.

XI. Post-Period Material Matters: none.

XII. Others: none.

XIII. Matters Disclosed in Notes

(I) Information related to material transactions and (2) Information on investees

1. Loaning of funds to others: Table 1
2. Endorsements and guarantees for others: Table 2
3. Material marketable securities held: Table 3-1 to 3-2.
4. Acquisition of individual real estate at costs of at least NT\$300 million or 20% of the paid-in capital: Table 4-1 to 4-2.
5. Information on investees: Table 5
6. Receivables from related parties amounting to NTD 100 million or more than 20% of the paid-in capital: Table 6

(III) Information on investments in Mainland China

1. Information on any investee company in China, showing the name, principal business activities, paid-in capital, effect on the Company's operation and investment method by the Company, inward and outward remittance of funds, shareholding ratio and comprehensive shareholding ratio: Table 7
2. Any of the following significant transactions with investee companies in China, either directly or indirectly through a third party, and their prices, payment terms, and unrealized gains or losses: Please refer to Note 7.

XIV. Information on Operating Segments

The Company has disclosed operating segment information in the consolidated financial statements in accordance with relevant regulations.

Table 1 - Lending funds to others

2025

Unit: NTD thousands

Serial number	Lending company	Borrower	Transaction Item	Related party	Current maximum balance	Closing balance	The actual amount drawn down	Interest rate range	Nature of loan	Business transaction amount	Reasons for the necessity of short-term financing	Allowance for bad debt	Collateral		Limit of loans to individual borrowers	Total limit of loans
													Name	Value		
0	Ta Ya Electric Wire & Cable Co., Ltd.	Ta Ya Innovation Investment Co., Ltd.	Accounts receivable	Yes	100,000	100,000	—	2.50%	Short-term financing	—	Operating turnover	—			3,423,134 (Note 1)	6,846,268 (Note 2)
0	Ta Ya Electric Wire & Cable Co., Ltd.	Taya Venture Capital Co., Ltd.	Accounts receivable	Yes	100,000	100,000	50,000	2.50%	Short-term financing	—	Operating turnover	—			3,423,134 (Note 1)	6,846,268 (Note 2)
0	Ta Ya Electric Wire & Cable Co., Ltd.	Union Storage Energy System Ltd.	Accounts receivable	Yes	30,000	30,000	—	2.50%	Short-term financing	—	Operating turnover	—			3,423,134 (Note 1)	6,846,268 (Note 2)
1	Ta Yi Plastics (Hong Kong) Co., Ltd.	DONGGUAN HUI CHANG PLASTIC CO., LTD	Other receivables	Yes	95,970	47,130	39,903	4.00%	Short-term financing	—	Operating turnover	—			97,511 (Note 3)	97,511 (Note 3)
2	Ta Ya Green Energy Technology Co., Ltd.	Bo Jin Energy Co., Ltd.	Temporary payment	Yes	100,000	20,000	20,000	2.50%	Short-term financing	—	Operating turnover	—			1,722,861 (Note 4)	1,722,861 (Note 4)
2	Ta Ya Green Energy Technology Co., Ltd.	Bo Yao Power Corporation	Temporary payment	Yes	30,000	30,000	15,000	2.50%	Short-term financing	—	Operating turnover	—			1,722,861 (Note 4)	1,722,861 (Note 4)
2	Ta Ya Green Energy Technology Co., Ltd.	TOUCH SOLAR POWER CO., LTD.	Temporary payment	Yes	50,000	50,000	20,000	2.50%	Short-term financing	—	Operating turnover	—			1,722,861 (Note 4)	1,722,861 (Note 4)
2	Ta Ya Green Energy Technology Co., Ltd.	Jihb-Guang Energy Co., Ltd.	Temporary payment	Yes	150,000	150,000	—	2.50%	Short-term financing	—	Operating turnover	—			1,722,861 (Note 4)	1,722,861 (Note 4)
3	Ta Ya Innovation Investment Co., Ltd.	Ta Ya Genesis Capital Co., Ltd.	Other receivables	Yes	80,000	—	—	2.50%	Short-term financing	—	Operating turnover	—			245,748 (Note 5)	491,497 (Note 5)
3	Ta Ya Innovation Investment Co., Ltd.	Taya Venture Capital Co., Ltd.	Other receivables	Yes	50,000	50,000	—	2.50%	Short-term financing	—	Operating turnover	—			245,748 (Note 5)	491,497 (Note 5)
3	Ta Ya Innovation Investment Co., Ltd.	TA YA VENTURE HOLDINGS LIMITED	Other receivables	Yes	100,000	100,000	—	2.50%	Short-term financing	—	Operating turnover	—			245,748 (Note 5)	491,497 (Note 5)
4	TA YA ZHANGZHOU WIRES CABLE CO., LTD.	HENG YA ELECTRIC (DONGGUAN) LTD.	Receivables from affiliates	Yes	82,312	—	—	3.10%	Short-term financing	—	Operating turnover	—			86,594 (Note 6)	86,594 (Note 6)
5	TA YA (CHINA) HOLDING LIMITED	Ta Ya (Zhangzhou) Holding Ltd.	Receivables from affiliates	Yes	33,182	—	—	6.00%	Short-term financing	—	Operating turnover	—			312,170 (Note 7)	312,170 (Note 7)

Note I: The upper limit for the loaning of funds to individual borrowers is no more than 20% of the net worth of Ta Ya

Note II: The upper limit for the total loaning of funds is no more than 40% of the net worth of Ta Ya

Note III: The Procedures for loaning of funds to others of Ta Yi Plastics (Hong Kong) Co., Ltd. are as follows:

The upper limit for the loaning of funds to individual borrowers and in total is no more than 40% of the net worth of Ta Yi Plastics (Hong Kong) Co., Ltd.

Note 4: The upper limit for the loaning of funds to individual borrowers and in total is no more than 40% of the net worth of Ta Ya Green Energy Technology Co., Ltd.

Note V: The Procedures for loaning of funds to others of Ta Ya Innovation Investment Co., Ltd. are as follows:

1. The upper limit for the loaning of funds to individual borrowers is no more than 20% of the net worth of Ta Ya Innovation Investment Co., Ltd.

2. The upper limit for the loaning of funds in total is no more than 40% of the net worth of Ta Ya Innovation Investment Co., Ltd.

Note VI: The upper limit for the loaning of funds to individual borrowers and in total is no more than 40% of the net worth of TA YA ZHANGZHOU WIRES CABLE CO., LTD.

Note VII: The upper limit for the loaning of funds to individual borrowers and in total is no more than 40% of the net worth of TA YA (CHINA) HOLDING LIMITED.

Table 2 Endorsements and guarantees for others

2025														Unit: NTD thousands
Serial number	Endorsing/guaranteeing company name	Counterparty of endorsements/guarantees		The limit of endorsements/guarantees for a single enterprise	Current maximum endorsement/guarantee balance	Ending balance of endorsements/guarantees	The actual amount drawn down	Endorsement/guarantee amount secured by property	Ratio of accumulated endorsement/guarantee amount to net worth as stated in the latest financial statement (%)	Maximum endorsements/guarantees	Endorsements/guarantees made by the parent company to subsidiaries	Endorsement/guarantee provided by the subsidiary to the parent company	Endorsements and guarantees in Mainland China	
		Company Name	Relationship with the Company											
0	Ta Ya Electric Wire & Cable Co., Ltd.	Heng Ya Electric Co., Ltd.	Sub-subsiary	6,846,268 (Note 1)	99,546	94,260	—	—	0.55	10,269,402 (Note 2)	Y	N	N	
		HENG YA ELECTRIC (KUNSHAN) LTD.	Third-tier subsidiary	6,846,268 (Note 1)	1,122,772	—	—	—	—	10,269,402 (Note 2)	Y	N	Y	
		HENG YA ELECTRIC (DONGGUAN) LTD.	Sub-subsiary	6,846,268 (Note 1)	1,812,620	1,812,620	969,781	—	10.59	10,269,402 (Note 2)	Y	N	Y	
		TAYA (CHINA) HOLDING LTD.	Subsidiary	6,846,268 (Note 1)	2,090,466	1,979,460	861,694	—	11.57	10,269,402 (Note 2)	Y	N	N	
1	Cuprime Material Co., Ltd.	Cugreen Metal Tech Co., Ltd.	Subsidiary	459,053 (Note 3)	50,000	50,000	—	—	4.36	688,579 (Note 3)	Y	N	N	
2	Ta Yi Plastics (Hong Kong) Co., Ltd.	DONGGUAN HUI CHANG PLASTIC CO., LTD	Subsidiary	146,268 (Note 4)	99,546	94,260	26,960	14,227	38.67	170,645 (Note 4)	Y	N	Y	
3	Heng Ya Electric Co., Ltd.	HENG YA ELECTRIC (DONGGUAN) LTD.	Subsidiary	153,461 (Note 5)	135,357	—	—	—	—	153,461 (Note 5)	Y	N	Y	
		HENG YA ELECTRIC (KUNSHAN) LTD.	Subsidiary	153,461 (Note 5)	180,476	—	—	—	—	153,461 (Note 5)	Y	N	Y	
4	Ta Ya Green Energy Technology Co., Ltd.	Sin Zhong Solar Power Co., Ltd.	Subsidiary	6,460,729 (Note 6)	1,110,400	1,110,400	1,110,400	1,110,400	25.78	6,460,729 (Note 6)	Y	N	N	
		Jhib-Guang Energy Co., Ltd.	Subsidiary	6,460,729 (Note 6)	783,729	—	—	—	—	6,460,729 (Note 6)	Y	N	N	
5	Ta Ya Energy Storage Technology Co., Ltd.	INFINITY ENERGY STORAGE TECHNOLOGY CO., LTD.	Subsidiary	1,711,567 (Note 7)	918,510	918,510	918,510	918,510	29.66	1,711,567 (Note 7)	Y	N	N	
		Da Xu Energy Co., Ltd.	Subsidiary	1,711,567 (Note 7)	569,705	569,705	—	—	18.40	1,711,567 (Note 7)	Y	N	N	

Note I: For those with a shareholding of more than 90%, it shall not exceed 40% of the net worth of Ta Ya

Note II: The upper limit of endorsements/guarantees shall not exceed 60% of the net worth of Ta Ya

Note III: The Procedures for Endorsement/Guarantee for Others of Cuprime Material Co., Ltd. are stipulated as below:

1. For those with a shareholding of more than 90%, it shall not exceed 40% of the net worth of Cuprime Material.
2. For those with 50% to 90% shareholding ratio, it shall not exceed 20% of the net worth of Cuprime Material.
3. The upper limit of endorsements/guarantees shall not exceed 60% of the net worth of Cuprime Material.

Note 4: The Procedure for Endorsement/Guarantee for Others is stipulated by TAI-I Plastics (Hong Kong) Co., Ltd. as follows:

1. For those with a shareholding of more than 90%, it shall not exceed 60% of the net worth of Ta Yi Plastics (Hong Kong) Co., Ltd.
2. For those with 50% to 90% shareholding ratio, it shall not exceed 50% of the net worth of Ta Yi Plastics (Hong Kong) Co., Ltd.
3. The upper limit of endorsements/guarantees shall not exceed 70% of the net worth of Ta Yi Plastics (Hong Kong) Co., Ltd.

Note V: The Procedures for Endorsement/Guarantee for Others of Heng Ya Electric Co., Ltd. are stipulated as below:

1. For those with shareholding ratio of 100%, it shall not exceed 50% of the net worth of HENG YA ELECTRIC LTD.
2. The upper limit of endorsements/guarantees shall not exceed 50% of the net worth of HENG YA ELECTRIC LTD.
3. The upper limit of endorsement and guarantee for one single company shall not exceed 50% of the net worth for the current period.

Note VI: The Procedures for Endorsement/Guarantee for Others of Ta Ya Green Energy Technology Co., Ltd. are stipulated as below:

1. For those with a shareholding of more than 90%, it shall not exceed 150% of the net worth of Ta Ya Green Energy Technology Co., Ltd.
2. For those with 50% to 90% shareholding ratio, it shall not exceed 100% of the net worth of Ta Ya Green Energy Technology Co., Ltd.
3. The upper limit of endorsements/guarantees shall not exceed 150% of the net worth of Ta Ya Green Energy Technology Co., Ltd.
4. The upper limit of endorsement and guarantee for one single company shall not exceed 150% of the net worth for the current period.

Note VII: The Procedures for Endorsement/Guarantee for Others of Ta Ya Energy Storage Technology Co., Ltd. are stipulated as below:

1. For those with a shareholding of more than 90%, it shall not exceed 10% of the net worth of Ta Ya
2. The upper limit of endorsements/guarantees shall not exceed 10% of the net worth of Ta Ya for the current period.
3. The upper limit of endorsement and guarantee for one single company shall not exceed 10% of the net worth of Ta Ya for the current period.

Table 3.2 Material marketable securities held at the end of the period (excluding investment in subsidiaries, affiliates and joint ventures)

2025	Companies in possession	Type and name of marketable securities	Relationship with the securities issuer	Presentation Account	End of period				Unit: NT\$ thousands
					Shares/Units	Carrying amount	Shareholding ratio (%)	Fair Value	
Taya Venture Capital Co., Ltd.	Shares - Bora Pharmaceuticals Co., LTD		The Company is a director of the company	Financial assets at fair value through profit or loss - non-current	2,221,740	2,221,740	0.57	2,221,740	
	Shares - WuWay Technology Co., Ltd.		None	Financial assets at fair value through profit or loss - non-current	5,000	14,200	3.01	14,200	
	Shares - Phoenix Plasma Technology Co., Ltd.		None	Financial assets at fair value through profit or loss - non-current	1,767,836	14,636	0.83	14,636	
	Shares - FUKUTA ELECTRIC & MACHINERY CO., LTD.		None	Financial assets at fair value through profit or loss - non-current	196,670	72,409	1.44	72,409	
	Shares - Jopter Co., Ltd.		None	Financial assets at fair value through profit or loss - non-current	800,000	25,856	5.97	25,856	
	Shares - NIAZURE INNOVATIVE TECHNOLOGY CO., LTD.		The Company is a director of the company	Financial assets at fair value through profit or loss - non-current	335,000	—	4.07	—	
	Shares - Yong Jia Li Medical Technology Co., Ltd.		The Company is the supervisor of the company	Financial assets at fair value through profit or loss - non-current	2,176,815	—	12.28	—	
	Shares - Tao Da mu Co., Ltd.		The Company is the supervisor of the company	Financial assets at fair value through profit or loss - non-current	1,248,000	—	10.83	—	
	Shares - SUPRE MEDIA		The Company is a director of the company	Financial assets at fair value through profit or loss - non-current	124,381	—	5.28	—	
	Shares - Eluging Corp (Cayman)		The Company is a director of the company	Financial assets at fair value through profit or loss - non-current	4,740,000	—	10.31	—	
	Shares - SAVTECH CORPORATION		The Company is a director of the company	Financial assets at fair value through profit or loss - non-current	962,500	17,784	2.81	17,784	
	Shares - Biodentis Corporation		None	Financial assets at fair value through profit or loss - non-current	5,325	—	0.59	—	
	Shares - FALLOW US, K.K./ORCHARD		None	Financial assets at fair value through profit or loss - non-current	2,831,066	65,098	9.37	65,098	
	Shares - HEALTHY LIVING BIOTECHNOLOGY CO. LTD. TAIWAN		None	Financial assets at fair value through profit or loss - non-current	2,420,000	—	4.03	—	
	Shares - Ocular Vision Optical Glass Co., Ltd.		None	Financial assets at fair value through profit or loss - non-current	1,107,367	9,520	5.83	9,520	
	Stock - Arden Corporation		None	Financial assets at fair value through profit or loss - non-current	392,160	28,110	0.50	28,110	
	Shares - Nestlve Inc (Cayman)		None	Financial assets at fair value through profit or loss - non-current	185,000	—	0.98	—	
	Shares - NOWnews Network Co., Ltd.		The Company is a director of the company	Financial assets at fair value through profit or loss - non-current	439,578	4,396	—	4,396	
	Stock - T-E Pharma Holding		None	Financial assets at fair value through profit or loss - non-current	6,500,000	73,950	2.38	73,950	
	Stock - Angeneon Bioscience, Inc		None	Financial assets at fair value through profit or loss - non-current	651,084	27,875	0.92	27,875	
	Shares - TI Med Holding		None	Financial assets at fair value through profit or loss - non-current	5,857,140	109,957	2.40	109,957	
	Stock - Teich Medical Technology Co., Ltd.		None	Financial assets at fair value through profit or loss - non-current	5,833,334	61,440	8.79	61,440	
	Shares - Tron Future Tech Co., Ltd.		None	Financial assets at fair value through profit or loss - non-current	1,722,105	65,440	1.11	65,440	
	Shares - AtiMed Inc.		None	Financial assets at fair value through profit or loss - non-current	802,310	31,845	2.70	31,845	
	Shares - Synell Inc.		None	Financial assets at fair value through profit or loss - non-current	5,438,995	80,387	4.84	80,387	
	Shares - APPAIGIS INC.(I)		None	Financial assets at fair value through profit or loss - non-current	794,155	30,845	4.06	30,845	
	Contribution - ATAYALAN, INC.		None	Financial assets at fair value through profit or loss - non-current	4,879,448	47,419	8.78	47,419	
	Shares - Aptomaxine Therapeutics Inc.		None	Financial assets at fair value through profit or loss - non-current	2,631,274	81,990	4.19	81,990	
	Shares - Bao Feng Biologics Co., Ltd.		None	Financial assets at fair value through profit or loss - non-current	5,000,000	60,000	11.93	60,000	
	Shares - Yinying BioPharma, Inc.		None	Financial assets at fair value through profit or loss - non-current	1,071,428	90,000	3.04	90,000	
	Shares - Racing Electric Instrument Co., Ltd.		None	Financial assets at fair value through profit or loss - non-current	1,000,000	60,000	1.75	60,000	
	Contribution - Backbone I, a Series of Backbone NC LLC		None	Financial assets at fair value through profit or loss - non-current	—	65,700	—	65,700	
	Contribution - AMED VENTURES I, LP		None	Financial assets at fair value through profit or loss - non-current	—	36,152	—	36,152	
	Contribution - AMED VENTURES III, LP		None	Financial assets at fair value through profit or loss - non-current	—	25,504	—	25,504	
	Contribution - Cobro II, LP		None	Financial assets at fair value through profit or loss - non-current	—	8,964	—	8,964	
	Contribution - Refract Venture Fund I, LP		None	Financial assets at fair value through profit or loss - non-current	—	43,721	—	43,721	
	Convertible bonds - JWC Investment & Consulting Ltd		None	Financial assets at fair value through profit or loss - non-current	—	46,230	—	46,230	
	Convertible corporate bonds - Eluging Corp (Cayman)		The Company is a director of the company	Financial assets at fair value through profit or loss - non-current	—	4,995	—	4,995	
	Convertible corporate bonds - Vision Medical Inc., Ltd.		None	Financial assets at fair value through profit or loss - non-current	—	—	—	—	
	Simple Agreement for the Equity in the Future - Tron Future Tech Co., Ltd.		None	Financial assets at fair value through profit or loss - non-current	—	20,000	—	20,000	
	Simple agreement for future equity - Ridge Biotechnologies, Inc.		None	Financial assets at fair value through profit or loss - non-current	—	107,223	—	107,223	
						3,764,398		3,764,398	
	Ta Ya Innovation Investment Co., Ltd.	Shares - Hightek Optoelectronic Co., Ltd.		None	Financial assets at fair value through profit or loss - non-current	31,200	1,359	0.05	1,359
		Shares - Wintom Co., Ltd.		None	Financial assets at fair value through profit or loss - non-current	161,000	5,889	0.58	5,889
		Shares - First 8x Enterprise Co., Ltd.		None	Financial assets at fair value through profit or loss - non-current	16,000	5,072	0.62	5,072
Shares - FullHope Biomedical Co., Ltd.			The Company is a director of the company	Financial assets at fair value through profit or loss - non-current	1,916,000	46,658	4.80	46,658	
Shares - FUKUTA ELECTRIC & MACHINERY CO., LTD.			None	Financial assets at fair value through profit or loss - non-current	399,031	32,264	0.73	32,264	
Shares - Handa Electronics Bellie Co., Ltd.			None	Financial assets at fair value through profit or loss - non-current	199,038	—	0.39	—	
Shares - Green Risk Technology Co., Ltd.			None	Financial assets at fair value through profit or loss - non-current	205,811	—	2.06	—	
Stock - Golden Cross Green Energy Limited			None	Financial assets at fair value through profit or loss - non-current	4,375,000	—	0.98	—	
Stock - Goldmine Limited			None	Financial assets at fair value through profit or loss - non-current	110,442	—	4.40	—	
Shares - TRANSTEP TECHNOLOGY CORPORATION			None	Financial assets at fair value through profit or loss - non-current	375,000	—	3.87	—	
Shares - ELECON TECHNOLOGY CO., LTD.			None	Financial assets at fair value through profit or loss - non-current	961,739	—	2.98	—	
Shares - AOTTEK Co., Ltd.			None	Financial assets at fair value through profit or loss - non-current	119,790	—	0.34	—	
Shares - SAVTECH CORPORATION			The Company is the supervisor of the company	Financial assets at fair value through profit or loss - non-current	1,237,500	22,806	3.61	22,806	
Shares - INNOCOMBIOBIORETECHNOLOGY CORPORATION			None	Financial assets at fair value through profit or loss - non-current	1,300,000	26,644	4.83	26,644	
Stock - Achieve-Made International Limited			None	Financial assets at fair value through profit or loss - non-current	271,644	5,773	1.59	5,773	
Shares - Da Qing Energy Conservation Technology Co., Ltd.			The Company is a director of the company	Financial assets at fair value through profit or loss - non-current	3,500,000	17,835	5.00	17,835	
Shares - Nestlve Inc (Cayman)			None	Financial assets at fair value through profit or loss - non-current	165,230	—	0.87	—	
Stock - Herwick Faith Medical Science Co., Ltd			None	Financial assets at fair value through profit or loss - non-current	2,112,477	33,161	5.47	33,161	
Shares - Toner Group, Inc.			The Company is a director of the company	Financial assets at fair value through profit or loss - non-current	1,530,000	11,712	7.90	11,712	
Stock - Adonis Medical Inc.			None	Financial assets at fair value through profit or loss - non-current	6,339,351	72,892	1.93	72,892	
Stock - T-E Pharma Holding			None	Financial assets at fair value through profit or loss - non-current	6,000,000	68,488	2.23	68,488	
Shares - TXOne Networks Inc.			None	Financial assets at fair value through profit or loss - non-current	363,637	64,097	0.53	64,097	
Shares - Tron Future Tech Co., Ltd.			None	Financial assets at fair value through profit or loss - non-current	1,688,211	64,000	1.69	64,000	
Shares - My Card Inc.			None	Financial assets at fair value through profit or loss - non-current	86,595	16,057	0.75	16,057	
Shares - Path Robotics, inc.			None	Financial assets at fair value through profit or loss - non-current	161,599	32,070	0.32	32,070	
Shares - Kandi Inc.			None	Financial assets at fair value through profit or loss - non-current	4,454,203	81,530	3.20	81,530	
Contribution - LINA, a Series of CGF2021 LLC			None	Financial assets at fair value through profit or loss - non-current	—	9,239	—	9,239	
Contribution - Moonbow Jun 2025, a Series of CGF2021 LLC			None	Financial assets at fair value through profit or loss - non-current	—	32,553	—	32,553	
Contribution - Lamprey, a Series of CGF2021 LLC			None	Financial assets at fair value through profit or loss - non-current	—	7,213	—	7,213	
Contribution - Celestial Ally AP Limited			None	Financial assets at fair value through profit or loss - non-current	—	61,305	—	61,305	
Contribution - TEAT716 Fund I, a series of TN Recall Ventures, LP			None	Financial assets at fair value through profit or loss - non-current	—	31,340	—	31,340	
Contribution - PA-023 Fund I, a series of TN Recall Ventures, LP			None	Financial assets at fair value through profit or loss - non-current	—	7,281	—	7,281	
Contribution - Andru Capital Fund LP			None	Financial assets at fair value through profit or loss - non-current	—	65,950	—	65,950	
Contribution - Harbour23 Fund, L.P. - Series 5			None	Financial assets at fair value through profit or loss - non-current	—	59,676	—	59,676	
Simple Agreement for the Equity in the Future - Tron Future Tech Co., Ltd.			None	Financial assets at fair value through profit or loss - non-current	—	60,000	—	60,000	
						964,014		964,014	
Ta Ya Genesis Capital Co., Ltd.		Shares - Aesoyte Therapeutics Inc.		None	Financial assets at fair value through profit or loss - non-current	4,436,668	93,100	11.34	93,100
		Shares - Avelis, Inc.		None	Financial assets at fair value through profit or loss - non-current	66,380	—	0.31	—
		Shares - APPAIGIS INC.(DE)		None	Financial assets at fair value through profit or loss - non-current	196,540	6,964	1.01	6,964
		Contribution - ATAYALAN, INC.		None	Financial assets at fair value through profit or loss - non-current	1,552,795	13,952	3.05	13,952
		Contribution - TI-0925 Fund I, a series of TN Recall Ventures, LP		None	Financial assets at fair value through profit or loss - non-current	—	6,490	—	6,490
		Contribution - KO-1111 Fund I, a series of TN Recall Ventures, LP		None	Financial assets at fair value through profit or loss - non-current	—	16,425	—	16,425
		Contribution - CL-0102 Fund I, a series of TN Recall Ventures, LP		None	Financial assets at fair value through profit or loss - non-current	—	8,411	—	8,411
		Contribution - TI-0606 Fund II, a series of TN Recall Ventures, LP, a Delaware limited partnership		None	Financial assets at fair value through profit or loss - non-current	—	29,767	—	29,767
		Contribution - Refract Sage, a Series of CGF2021 LLC		None	Financial assets at fair value through profit or loss - non-current	—	9,383	—	9,383
	Contribution - Serious Goose Jun 2025, a Series of CGF2021 LLC		None	Financial assets at fair value through profit or loss - non-current	—	4,526	—	4,526	
	Contribution - Snow Line, a Series of CGF2021 LLC		None	Financial assets at fair value through profit or loss - non-current	—	5,997	—	5,997	
	Contribution - Protosao Pte. Ltd		None	Financial assets at fair value through profit or loss - non-current	—	77,312	—	77,312	
						203,111		203,111	

Table 4-1 The amount of purchases from or sales to the related parties as shown reaches NTD 100 million or more than 20% of the paid-in capital

2025

Unit: NTD thousands

Purchasing (selling) company	Name of counterparty	Relationship	Transaction status				Circumstances and reasons for the difference between the transaction conditions and general transactions		Notes/accounts receivable (payable)		Remarks
			Purchase (sale) of goods	Amount	Percentage of total purchase (sales)	Credit period	Unit price	Credit period	Balance	Percentage of total accounts receivable (payable)	
Ta Ya Electric Wire & Cable Co., Ltd.	Ta Heng Electric Wire & Cable	Subsidiary	Sale of goods	(1,712,879)	(8.8)%	Monthly Statement Demand Note	Note	Note	141,528	9.7%	
	Ta Heng Electric Wire & Cable	Subsidiary	Purchase of goods	1,976,524	11.5%	Monthly settlement 75 days	Note	Note	(193,761)	(24.6)%	
	Ta Ho Engineering Co., Ltd.	Subsidiary	Purchase of goods	461,497	2.7%	Payment based on project progress	Note	Note	(3,411)	(0.4)%	
	United Electric Industry Co., Ltd.	Subsidiary	Purchase of goods	173,435	1.0%	From the 30th to the 60th day	Note	Note	(5,011)	(0.6)%	
	Cuprime Material Co., Ltd.	Subsidiary	Purchase of goods	166,692	1.0%	Monthly settlement 30 days	Note	Note	(12,828)	(1.6)%	

Note: The terms and conditions of the transaction are not significantly different from those with non-related parties.

Table 4-2 The amount of purchases from or sales to the related parties as shown reaches NTD 100 million or more than 20% of the paid-in capital

2025

Unit: NTD thousands

Purchasing (selling) company	Counterparty of the transaction	Relationship	Transaction status				Circumstances and reasons for the difference between the transaction conditions and general transactions		Notes/accounts receivable (payable)		Remarks
			Purchase (sale) of goods	Amount	Percentage of total purchase (sales)	Credit period	Unit price	Credit period	Balance	Percentage of total accounts receivable (payable)	
Ta Ho Engineering Co., Ltd.	Ta Ya Electric Wire & Cable Co., Ltd.	Parent company	Contract construction revenue	(461,497)	(83.4)%	Payment based on project progress	Note	Note	3,411	60.4%	
Ta Heng Electric Wire & Cable Ltd.	Ta Ya Electric Wire & Cable Co., Ltd.	Parent company	Purchase of goods	1,712,879	79.9%	Monthly Statement Demand Note	Note	Note	(141,528)	(77.4)%	
	Ta Ya Electric Wire & Cable Co., Ltd.	Parent company	Sale of goods	(1,976,524)	(81.2)%	Monthly settlement 75 days	Note	Note	193,761	76.9%	
Cuprime Material Co., Ltd.	Ta Ya Electric Wire & Cable Co., Ltd.	Parent company	Sale of goods	(166,692)	(4.2)%	Monthly settlement 30 days	Note	Note	12,828	2.8%	
	Jung Shing Wire Co., Ltd.	Other related party	Sale of goods	(305,350)	(7.7)%	Monthly settlement 30 days	Note	Note	28,967	6.2%	
	Cugreen Metal Tech Co., Ltd.	Subsidiary	Sale of goods	(260,869)	(6.6)%	Monthly settlement 90 days	Note	Note	40,399	8.7%	
Cugreen Metal Tech Co., Ltd.	Cuprime Material Co., Ltd.	Parent company	Purchase of goods	260,869	61.3%	Monthly settlement 90 days	Note	Note	(40,399)	(69.3)%	
United Electric Industry Co., Ltd.	Ta Ya Electric Wire & Cable Co., Ltd.	Parent company	Sale of goods	(173,435)	(14.1)%	From the 30th to the 60th day	Note	Note	5,011	3.6%	
Sin Jhong Solar Power Co., Ltd.	Bo Yao Power Corporation	Same parent company	Sale of goods	(165,768)	(31.9)%	Monthly settlement 25 days	Note	Note	42,120	54.7%	
Bo Yao Power Corporation	Sin Jhong Solar Power Co., Ltd.	Same parent company	Purchase of goods	165,768	92.3%	Monthly settlement 25 days	Note	Note	(42,120)	(98.1)%	
Union Storage Energy System Ltd.	Da Xu Energy Co., Ltd.	Same ultimate parent company	Contract construction revenue	(576,168)	(30.5)%	Payment based on project progress	Note	Note	—	—	
	INFINITY ENERGY STORAGE TECHNOLOGY CO., LTD.	Same ultimate parent company	Contract construction revenue	(1,243,094)	(65.7)%	Payment based on project progress	Note	Note	137,181	83.7%	

Note: The terms and conditions of the transaction are not significantly different from those with non-related parties.

Table 5 The name, location, and other relevant information of the investee company (excluding mainland China investee companies)

Name of Investment Company	Name of investee	Location of the area	Main business items	Initial investment amount		Held at end of period				Investee profit or loss for the period	Investment gains and losses recognized by the Company	Remarks	
				End of current period	End of last year	Number of shares	Ratio	Carrying amount					
								USD	HKD				
Ta Ya Electric Wire & Cable Co., Ltd.	TA YA (CHINA) HOLDING LTD.	Tortola British Virgin Islands	Investment	1,727,582	1,727,582	54,400,000	100.00		780,427	424,929	424,929	Subsidiary	
	TA YA VENTURE HOLDINGS LTD.	Tortola British Virgin Islands	Investment	973,390	535,160	30,520,000	100.00		683,098	(1,630)	(1,630)	Subsidiary	
	TA YA (Vietnam) INVESTMENT HOLDING LTD.	Tortola British Virgin Islands	Investment	291,009	291,009	9,000,000	100.00		528,168	91,245	91,245	Subsidiary	
	TA YA ELECTRIC WIRE & CABLE (HK.) CO., LTD.	Hong Kong	Sales agency	68	68	19,998	99.99		—	—	—	Subsidiary (Note)	
	PLASTIC TECHNOLOGY INVESTMENT HOLDING LTD.	Tortola British Virgin Islands	Investment	49,420	49,420	7,827,112	25.60		62,440	3,445	882	Subsidiary	
	Ta Ya Innovation Investment Co., Ltd.	New Taipei City	Investment	800,000	600,000	109,418,124	100.00		1,228,744	98,201	98,201	Subsidiary	
	Taya Venture Capital Co., Ltd.	Taipei City	Investment	948,602	851,733	400,950,634	96.87		3,814,590	(565,266)	(547,557)	Subsidiary	
	Ta Heng Electric Wire & Cable	Tainan City	Electronic wire	131,922	131,922	20,933,640	61.36		424,648	185,032	103,531	Subsidiary	
	Ta Ho Engineering Co., Ltd.	Tainan City	Cable design and construction	12,000	12,000	1,199,998	48.00		52,542	34,013	16,149	Subsidiary	
	Cuprime Material Co., Ltd.	New Taipei City	Copper melting and copper ingot rolling	349,094	349,094	45,992,045	54.01		576,838	26,163	12,602	Subsidiary	
	Ta Yi Plastic Co., Ltd.	Tainan City	Plastic materials	29,882	29,882	3,955,421	48.24		37,543	768	370	Subsidiary	
	United Electric Industry Co., Ltd.	New Taipei City	Cable splicing material	133,793	133,793	46,361,638	42.78		741,351	419,813	175,610	Subsidiary	
	Ta Ya Green Energy Technology Co., Ltd.	Tainan City	Energy Technology	2,404,550	2,404,550	335,335,894	85.00		201,112	3,600,936	171,022	Subsidiary	
	Union Storage Energy System Ltd.	New Taipei City	Other management consulting services	70,316	70,316	12,154,801	70.00		—	78,217	(112,940)	Subsidiary (Note)	
	Ta Ya Genesis Capital Co., Ltd.	New Taipei City	Investment	330,000	230,000	33,000,000	100.00		353,796	40,621	40,621	Subsidiary	
	Ta Ya Energy Storage Technology Co., Ltd.	Tainan City	Energy technology service	3,160,000	1,360,000	316,000,000	100.00		3,078,543	(33,816)	(33,811)	Subsidiary	
	Ta Ya Geothermal Technology Co., Ltd.	Tainan City	Heat energy supply and energy technology service	5,000	5,000	500,000	100.00		4,961	(31)	(30)	Subsidiary	
	AMIT System Service Ltd	New Taipei City	Information supply service	27,976	27,976	1,016,365	37.14		—	—	—	Invested company under the equity method	
	AD Engineering Co., Ltd.	Tainan City	Electrical equipment engineering	47,680	47,680	8,504,950	27.00		162,343	101,881	27,319	Invested company under the equity method	
	Jung Shing Wire Co., Ltd.	Tainan City	Manufacturing, processing, and sale of Magnet Wire	487,773	487,773	36,378,065	21.46		599,460	115,388	24,762	Invested company under the equity method	
	Henga Technology Co., Ltd.	Tainan City	Photoelectric related	152,577	151,217	6,165,950	9.26		102,461	102,461	9,817	Invested company under the equity method	
	United Aluminum Technology Co., Ltd.	New Taipei City	Manufacturing of steel wires and cables, and aluminum wires	176,842	140,000	17,684,200	35.37		157,288	(37,610)	(13,246)	Invested company under the equity method	
					12,309,476	9,636,175			16,977,873		1,284,236	487,816	
	TA YA (CHINA) HOLDING LTD.	HENG YA ELECTRIC LTD.	Hong Kong	Electric wire and cable trading	HKD 65,216	HKD 328,216	65,216,000	100.00	HKD 76,022	HKD 4,735	HKD 4,735	HKD 4,735	Sub-subsidiary
		TA YA (ZHANGZHOU) HOLDING LTD	Hong Kong	Investment	USD 18,200	USD 18,200	18,200,000	100.00	HKD 38,302	HKD (6,148)	HKD (6,027)	HKD (6,027)	Sub-subsidiary
		TA YA (KUNSHAN) HOLDING LTD	Hong Kong	Investment	USD 23,700	USD 23,700	23,700,000	100.00	HKD 191,516	HKD 129,144	HKD 129,859	HKD 129,859	Sub-subsidiary
	TA YA (Vietnam) INVESTMENT HOLDING LTD.	TA YA VIETNAM (ayman) HOLDINGS LTD.	Cayman	Investment	USD 7,950	USD 7,950	7,950,000	75.00	USD 14,655	USD 3,581	USD 2,686	USD 2,686	Sub-subsidiary
TECO (Vietnam) ELECTRIC & MACHINERY CO., LTD.		Vietnam	Production of various electric motors, converters, and transformers	USD 1,370	USD 1,370	5,735,316	20.00	USD 2,129	USD 1,201	USD 240	USD 240	Invested company under the equity method	
TA YA VIETNAM (ayman) HOLDINGS LTD.	TA YA (Vietnam) ELECTRIC WIRE & CABLE JOINT STOCK COMPANY	Vietnam	Construction wires	USD 10,505	USD 10,505	24,555,172	80.00	USD 19,501	USD 4,490	USD 3,592	USD 3,592	Third-tier subsidiary	
	Oto2 Holdings Corporation	Cayman	Preschool aesthetic education	USD 542	USD 542	24,877,296	4.82	USD —	CNY 1,386	USD —	USD —	Invested company under the equity method	
TA YA VENTURE HOLDINGS LTD.	LUCKY MAX CAPITAL INVESTMENT LTD.	Hong Kong	Investment	USD 2,549	USD 2,549	19,875,000	100.00	USD 17	USD (3)	USD (3)	USD (3)	Sub-subsidiary	
	Ta Yi Plastic Co., Ltd.	Tainan City	Plastic materials	2,000	2,000	517,895	6.32		768	—	49	Subsidiary	
Ta Heng Electric Wire & Cable	AD Engineering Co., Ltd.	Tainan City	Electrical equipment engineering	17	17	1,676	—		32	101,181	5	Invested company under the equity method	
Ta Yi Plastic Co., Ltd.	PLASTIC TECHNOLOGY INVESTMENT HOLDING LTD.	Tortola British Virgin Islands	Investment	HKD 10,252	HKD 10,252	10,252,294	33.53		81,782	3,445	1,155	Sub-subsidiary	
PLASTIC TECHNOLOGY INVESTMENT (HONG KONG) LTD.	TA YI PLASTIC (HK.) LTD.	Hong Kong	Electric wire and cable manufacturing and processing	HKD 37,000	HKD 37,000	36,999,999	100.00	HKD 60,382	HKD 860	HKD 860	HKD 860	Third-tier subsidiary	
Ta Ya Green Energy Technology Co., Ltd.	Bos Solar Energy Co., Ltd.	Tainan City	Energy technology service	160,000	160,000	41,150,000	100.00		474,709	34,972	34,972	Sub-subsidiary	
	TOUCH SOLAR POWER CO., LTD.	Tainan City	Electric Power Generation	35,000	4,031,500	100,000	100.00		2,866	2,866	2,866	Sub-subsidiary	
	Braavo Solar Power Co., Ltd.	Kaohsiung City	Electric Power Generation	40,597	4,000,000	100,000	100.00		58,690	(3,035)	(3,035)	Sub-subsidiary	
	Sin Jheng Solar Power Co., Ltd.	Tainan City	Electric Power Generation	800,000	111,040,000	100,000	100.00		1,352,178	166,387	166,387	Sub-subsidiary	
	Bo Yao Power Corporation	Tainan City	Energy technology service	1,000	1,000	160,000	100.00		3,688	1,939	1,939	Sub-subsidiary	
	Juh-Guang Energy Co., Ltd.	Tainan City	Electric Power Generation	1,415,585	1,415,585	169,722,400	100.00		1,732,364	4,286	4,286	Sub-subsidiary	
	Bo Jin Energy Co., Ltd.	Tainan City	Energy technology service	250,100	250,100	25,010,000	100.00		237,620	(10,993)	(10,993)	Sub-subsidiary	
	Ta Ya Green Energy Technology Co., Ltd.	Tainan City	Energy Technology	10	10	1,632	—		17	201,112	—	—	Subsidiary
	Oto2 Holdings Corporation	Cayman	Preschool aesthetic education	29,985	29,985	47,619,048	9.92		—	CNY 1,386	CNY —	—	Invested company under the equity method
	TENART BIOTECH LIMITED.	Taipei City	Cosmetic medicine related	20,000	20,000	1,664,177	21.34		31,615	41,051	8,759	Invested company under the equity method	
Henga Technology Co., Ltd.	Tainan City	Photoelectric related	88,390	88,390	7,503,422	11.27		161,867	102,461	11,547	Invested company under the equity method		
United Electric Industry Co., Ltd.	New Taipei City	Cable splicing material	13	13	2,132	—		35	419,813	8	Subsidiary		
Ta Ya Innovation Investment Co., Ltd.	Oto2 Holdings Corporation	Cayman	Preschool aesthetic education	32,800	32,800	25,295,746	5.27		—	CNY 1,386	CNY —	—	Invested company under the equity method
	TENART BIOTECH LIMITED.	Taipei City	Cosmetic medicine related	10,625	10,625	249,132	3.19		4,726	41,051	1,311	Invested company under the equity method	
	Henga Technology Co., Ltd.	Tainan City	Photoelectric related	35,363	35,363	3,649,628	5.48		70,874	102,461	5,615	Invested company under the equity method	
Union Storage Energy System Ltd.	SMILE I	Japan	Energy technology service	JPY 18,000	JPY —	18,000,000	20.00		3,536	JPY (1,051)	(44)	Invested company under the equity method	
Ta Ya Energy Storage Technology Co., Ltd.	Bo Feng Energy Storage Co., Ltd.	Tainan City	Energy technology service	350	350	35,000	100.00		227	(37)	(37)	Sub-subsidiary	
	Bo Sheng Energy Storage Co., Ltd.	Tainan City	Energy technology service	350	350	35,000	100.00		(37)	(37)	(37)	Sub-subsidiary	
	INFINITY ENERGY STORAGE TECHNOLOGY CO., LTD.	Tainan City	Energy technology service	2,100,000	1,300,000	180,100,000	100.00		2,061,831	2,908	(12,068)	Sub-subsidiary	
	Du Xu Energy Co., Ltd.	Tainan City	Energy technology service	603,118	103,118	56,970,500	100.00		587,138	(13,011)	(16,426)	Sub-subsidiary	
	Shengri Energy Storage Technology Co., Ltd.	Tainan City	Energy technology service	392,400	—	39,240,000	30.00		392,456	(24)	56	Invested company under the equity method	
	SMILE I	Japan	Energy technology service	JPY 27,000	JPY —	27,000,000	30.00		5,305	JPY (1,051)	(65)	Invested company under the equity method	
	Cuprime Material Co., Ltd.	CUPRIME MATERIAL PTE LTD.	Singapore	Investment	63,270	63,270	3,255,000	100.00		81,987	2,301	2,301	Sub-subsidiary
CUPRIME VENTURE HOLDING COMPANY LTD.	Tortola British Virgin Islands	Investment	76,217	76,217	2,400,000	100.00		60,143	2,692	2,692	Sub-subsidiary		
CUPRIME INVESTMENT HOLDING COMPANY LIMITED	Tortola British Virgin Islands	Investment	97,242	97,242	285	100.00		157,299	27,871	27,871	Sub-subsidiary		
Taya Venture Capital Co., Ltd.	New Taipei City	Investment	30,590	27,465	12,932,973	3.12		122,861	(565,266)	(17,641)	Subsidiary		
Ta Heng Electric Wire & Cable	Tainan City	Electronic wire	6,000	6,000	952,000	2.79		21,588	185,032	56	Subsidiary		
Cugreen Metal Tech Co., Ltd.	Taoyuan City	OEM production of copper carbonate powder and other acids powder	445,812	445,812	14,382,527	98.81		150,774	6,061	5,953	Sub-subsidiary		
CUPRIME MATERIAL PTE LTD.	CUPRIME ELECTRIC WIRE & CABLE (HK.) CO., LTD.	Hong Kong	Investment	SGD 3,247	SGD 3,247	18,000,000	100.00	SGD 3,361	SGD 97	SGD 97	SGD 97	Third-tier subsidiary	
CUPRIME INVESTMENT HOLDING COMPANY LIMITED	TA YA VIETNAM (ayman) HOLDINGS LTD.	Cayman	Investment	USD 2,650	USD 2,650	2,650,000	25.00	USD 4,885	USD 3,581	USD 895	USD 895	Sub-subsidiary	

Note: The investee incurs a loss. The Company recognizes the additional loss within the legal obligation, presumed obligation or the payment on behalf of the affiliated company, so it has been transferred to Other Liabilities - Others.

Table 6 Receivables from related parties amounting to NTD 100 million or more than 20% of the paid-in capital

2025

Unit: NTD thousands

Company with receivables accounted	Counterparty of the transaction	Relationship	Balance of receivables from related parties	Turnover rate	Overdue receivables from related parties		Subsequent recovery amount of receivables from related parties (Note 1)	Amount of allowance for losses recognized
					Amount	Processing method		
Ta Ya Electric Wire & Cable Co., Ltd.	Ta Heng Electric Wire & Cable	Subsidiary	141,528	12.43	—	None	141,528	—
Ta Heng Electric Wire & Cable	Ta Ya Electric Wire & Cable Co., Ltd.	Parent company	193,761	11.72	—	None	193,655	—
Union Storage Energy System Ltd.	INFINITY ENERGY STORAGE TECHNOLOGY CO., LTD.	Same ultimate parent company	137,181	2.48	—	None	137,181	—

Note 1: Information as of March 5, 2026.

Table 7 Mainland China investment information

2025

Unit: Unless otherwise stated, balances are NTD thousand

Name of investee company in Mainland China	Main business items	Paid-in Capital	Investment method (Note 1)	Accumulated investment amount remitted from Taiwan at the beginning of current period	Investment amount remitted or recovered in the current period		Accumulated investment amount remitted from Taiwan at the end of the period (Note 4)	Investee profit or loss for the period	The Company's shareholding ratio in direct or indirect investments	Investment gains and losses recognized in the current period (Note 3)	Book value of investment at the end of the period	Investment income repatriated to Taiwan as of current period
					Outward remittance	Recovered						
HENG YA ELECTRIC (KUNSHAN) LTD.	Magnet Wire production and processing	743,757 (USD 23,200,000)	(2)	317,269 (USD 10,000,000)	—	—	317,269 (USD 10,000,000)	(33,619) (RMB(7,734) thousand)	100%	(33,619) (RMB(7,734) thousand)	0 (RMB 0 thousand)	—
TA YA ZHANGZHOU WIRES CABLE CO., LTD.	Production and sale of precision Magnet wires and triple-layer insulated wires	437,016 (USD 15,100,000)	(2)	363,605 (USD 12,500,000)	—	—	363,605 (USD 12,500,000)	(3,056) (RMB(701) thousand)	100%	(3,056) (RMB(701) thousand)	86,590 (RMB 19,272 thousand)	—
HENG YA ELECTRIC (DONGGUAN) LTD.	Production and sale of precision Magnet wires and triple-layer insulated wires	540,575 (USD 18,200,000)	(2)	187,020 (USD 6,200,000)	—	—	187,020 (USD 6,200,000)	(14,576) (RMB(3,345) thousand)	100%	(14,578) (RMB(3,346) thousand)	437,283 (RMB 97,323 thousand)	—
DONGGUAN HUI CHANG PLASTIC CO., LTD	Production and sale of plastic pellets	10,507 (USD 351,244)	(2)	—	—	—	—	12,768 (RMB 2,931 thousand)	43.11%	5,504 (RMB 1,263 thousand)	41,726 (RMB 9,287 thousand)	—
Ta Yi Plastic New Material (Huizhou) Ltd.	Production and sale of plastic pellets	111,454 (RMB 25,000,000)	(2)	—	—	—	—	1,371 (RMB 315 thousand)	42.68%	585 (RMB 134 thousand)	33,103 (RMB 7,367 thousand)	—
Huizhou Huaxing Intelligent Equipment Co., Ltd.	Production and sale of automated equipment and robots	37,395 (RMB 8,400,000)	(2)	—	—	—	—	(4,115) (RMB(945) thousand)	17.93%	(738) (RMB(169) thousand)	26,435 (RMB 5,883 thousand)	—

Accumulated amount of remittance from Taiwan to Mainland China at the end of the period	Amount of investment approved by the Investment Commission, Ministry of Economic Affairs	Limit of investment in Mainland China stipulated by the Investment Commission, MOEA (Note 2)
867,894 US\$28,700,000	2,206,826 US\$70,236,363	10,269,402

Note 1: Investment methods are divided into the following three types. It is sufficient to indicate the type of investment:

- (1) Direct investment in Mainland China.
- (2) Reinvest in Mainland China through a company in a third region.
- (3) Other methods.

Note 2: Based on the "Principle for the Review of Investment or Technical Cooperation in Mainland China" newly revised on August 29, 2008. Calculated based on the limit of the net worth: 17,115,670 × 60% = 10,269,402 (60% of the current net worth).

Note 3: The investment income or loss recognized in the current period is calculated based on the financial statements audited by a CPA for the same period.

Note 4: The accumulated outward remittance from subsidiaries for investment in Mainland China amounted to US\$45,646,341 at the end of the period.

Ta Ya Electric Wire & Cable Co., Ltd.
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Ta Ya Electric Wire & Cable Co., Ltd.

Statement of cash and cash equivalents

December 31, 2025

Statement 1

Unit: Unless otherwise stated, balances are NTD thousand

Item	Summary		Amount
Cash on hand			\$ 2,008
Check deposits			888,943
Demand deposits			1,763,179
Foreign currency deposits			
	Original currency (NTD thousand)	Exchange rate	
	USD	4,869 31.4200	152,974
	CHF	5 39.6150	198
	JPY	2,151 0.1988	428
	HKD	2,281 4.0373	9,209
	EUR	222 36.9000	8,192
	CNY	3,169 4.4933	14,239
			\$ 2,839,370

Ta Ya Electric Wire & Cable Co., Ltd.

Statement of financial assets at fair value through profit or loss - current

December 31, 2025

Statement 2

Unit: NTD thousand, except for unit prices in NTD

Name of financial product	Summary	Shares/Units	Cost of acquisition	Fair value	
				Unit price	Total price
Financial assets measured at fair value through profit or loss					
Listed (OTC) company stocks					
Bora Pharmaceuticals Co., LTD.	Stocks	346,184	\$ 158,662	488.00	\$ 168,938
PixArt Imaging Inc.	Stocks	15,000	2,601	202.50	3,038
Actron Technology Corporation	Stocks	354,813	54,707	119.50	42,400
ASIX ELECTRONICS CORPORATION	Stocks	20,000	1,789	97.50	1,950
CUBTEK INC.	Stocks	208,980	17,722	17.25	3,605
Wah Lee Industrial Corp.	Stocks	379,000	35,392	107.50	40,743
WinWay Technology Co., Ltd.	Stocks	5,000	5,139	2,840.00	14,200
Phoenix Pioneer technology Co., Ltd.	Stocks	536,412	14,776	32.25	17,299
First Hi-tec Enterprise Co., Ltd.	Stocks	50,000	4,305	317.00	15,850
Skytech Inc.	Stocks	67,000	12,097	241.00	16,147
Keystone Microtech Co.	Stocks	28,000	8,762	415.50	11,634
Walsin Lihwa Corporation	Stocks	115,875	3,680	31.80	3,685
Fukuta Electric & Machinery Co., Ltd.	Stocks	35,000	3,040	99.80	3,493
CTCI Corporation	Stocks	1,496,256	37,006	30.90	46,234
Tanvex BioPharma, Inc.	Stocks	332,117	17,238	55.00	18,266
AirTAC International Group	Stocks	90,000	70,592	930.00	83,700
Shinfox Energy Co., Ltd.	Stocks	541,000	32,128	37.85	20,477
Zhen Ding Technology Co., Ltd.	Stocks	65,000	9,827	142.00	9,230
TCC Group Holdings Co., Ltd.	Stocks	1,300,000	30,541	23.20	30,160
			520,004		551,049
Metal Commodity / metal futures	Financial derivatives		51,993		51,993
			571,997		\$ 603,042
Valuation adjustment of financial assets measured at fair value through profit or loss			31,045		
			\$ 603,042		

Ta Ya Electric Wire & Cable Co., Ltd.

Statement of notes receivable - net

December 31, 2025

Statement 3

Unit: NTD thousands

Customer name	Summary	Amount
5188121	Payment notes	\$ 29,370
5132000	Payment notes	22,836
060E131	Payment notes	9,295
6370505	Payment notes	7,053
8230500	Payment notes	6,702
Others (the balance of each household does not exceed 5% of the value of this item)	Payment notes	62,363
		137,619
Less: Loss allowance		—
Net Amount		\$ 137,619

Ta Ya Electric Wire & Cable Co., Ltd.

Statement of accounts receivable - net

December 31, 2025

Statement 4

Unit: NTD thousands

Customer name	Summary	Amount
0682000	Accounts to be received	\$ 141,528
5140600	Accounts to be received	72,661
6320100	Accounts to be received	66,714
Others (the balance of each household does not exceed 5% of the value of this item)	Accounts to be received	1,076,684
		1,357,587
Less: Loss allowance		(30,070)
Net Amount		\$ 1,327,517

Ta Ya Electric Wire & Cable Co., Ltd.

Statement of other receivables

December 31, 2025

Statement 5

Unit: NTD thousands

Item	Summary	Amount
Other	Loans to related parties	\$ 50,000
Other	Derivative income	11,301
Other	Interest receivable	561
Other	Energy technology service	2,006
Other	Dividends receivable	2,025
Other	Other	4,761
		\$ 70,654
		70,654

Ta Ya Electric Wire & Cable Co., Ltd.

Statement of inventory (manufacturing industry) - net

December 31, 2025

Statement 6

Unit: NTD thousands

Item	Summary	Cost	Net realizable value
Raw materials	Oxygen-free copper, multilayer lead wire, copper tape, SCR copper wire and various pigments, etc.	\$ 2,030,231	\$ 2,230,692
Materials	Eye mold, iron shaft and PE extension tape, etc.	14,788	17,314
Work in process	Various wires and cables in process	1,615,162	2,016,341
Semi-finished product	Plastic pellets	14,009	14,442
Finished goods	PVC wire and cable, rubber cable and XLPE cable, etc.	2,703,695	4,213,988
Inventory in transit	Copper Cathodes	189,828	189,828
		6,567,713	\$ 8,682,605
Less: Allowance for devaluation losses		(42,966)	
Net Amount		\$ 6,524,747	

Ta Ya Electric Wire & Cable Co., Ltd.

Statement of inventory (construction industry) - net

December 31, 2025

Statement 7

Unit: NTD thousands

Item	Cost	Net realizable value
Buildings and land for sale		
Land held for sale	\$ —	\$ —
Houses for sale	—	—
	—	\$ —
Construction in progress	72,892	
Building and land under construction	217,413	
Subtotal	290,305	
Less: Allowance for devaluation losses	—	
Net Amount	\$ 290,305	

Ta Ya Electric Wire & Cable Co., Ltd.

Statement of changes in financial assets at fair value through profit or loss - non-current

January 1 to December 31, 2025

Statement 8

Unit: NTD thousands, USD

Name of investee	Opening balance		Increase this year		Decrease this year		Reclassification of the year		Closing balance		
	Number of shares/capital contribution	Amount	Number of shares/capital contribution	Increase investment	Number of shares/capital	Reduce investment	Number of shares/capital	Increase (decrease) in investments	Number of shares/capital contribution	Shareholding Co. contribution %	Amount
Taiwan Cogeneration Corporation	18,509,151	\$ 383,058	—	\$ —	—	\$ —	—	\$ —	18,509,151	2.53	\$ 383,058
NOVnews Network Co., Ltd.	4,895,786	65,924	—	—	2,205,682	—	—	—	2,690,104	5.51	65,924
Da Jun Venture Capital Co., Ltd.	8,000,000	80,000	—	—	—	—	—	—	8,000,000	10.67	80,000
Tainisqak Equipment Corporation	28,846	49,999	215,718	—	—	—	—	—	244,564	2.45	49,999
TXOne Networks Inc.	1,090,910	192,078	—	—	—	—	—	—	1,090,910	1.59	192,078
CHERUBIC VENTURES FUND V, L.P.	USD 3,111,528	92,287	USD 175,000	5,602	—	—	—	—	USD 3,286,528	3.18	97,889
CHERUBIC VENTURES FUND IV, L.P.	USD 1,000,000	29,776	—	—	—	—	—	—	USD 1,000,000	1.09	29,776
Recall Capital Fund I LP	USD 1,250,000	40,031	USD 782,000	24,680	—	—	—	—	USD 2,032,000	18.02	64,711
Noah Green Energy Technology Investment Limited Partnership	91,800,000	91,800	163,518,000	163,518	55,404,000	55,404	—	—	199,914,000	19.05	199,914
Financial derivatives - metal futures	—	25,232	—	—	—	25,232	—	—	—	—	—
Subtotal		1,050,185		193,800		80,636		—			1,163,349
Add: Valuation of financial assets at fair value through profit or loss - non-current		396,072		—		65,443		—			330,629
		\$ 1,446,257		\$ 193,800		\$ 146,079		\$ —			\$ 1,493,978

January 1 to December 31, 2025

Statement 9

Unit: NTD thousands

Name of investee	Opening balance		Increase this year (Note 1)		Decrease this year (Note 2)		Closing balance			Guarantee and pledge
	Number of shares/capital contribution	Amount	Number of shares/capital contribution	Increase investment	Number of shares/capital contribution	Reduce investment	Number of shares/capital contribution	Shareholding/Contribution %	Amount	
Yong Chuang Investment Co., Ltd.	2,915,000	\$ 29,080	—	\$ —	—	\$ —	2,915,000	13.92	\$ 29,080	None
Daan Precision Co., Ltd.	162,000	1,620	—	—	—	—	162,000	18.00	1,620	None
TAS - Teleport Access Services	1,276,374	15,509	—	—	—	—	1,276,374	2.98	15,509	None
DAH CHUNG BILLS FINANCE CORP.	6,383,442	47,013	—	—	—	—	6,383,442	1.32	47,013	None
Sun Bs Power Corporation	60,000,000	464,250	—	—	—	—	60,000,000	5.00	464,250	Note VIII
Da Qing Energy Conservation Technology Co., Ltd.	3,500,000	35,000	—	—	—	—	3,500,000	5.00	35,000	None
Taiwan Semiconductor Manufacturing Co., Ltd.	380,000	141,899	25,000	21,197	—	—	405,000	—	163,096	None
RADIANT OPTO-ELECTRONICS CORP.	330,000	33,973	85,000	11,868	—	—	415,000	0.09	45,841	None
FORTUNE ELECTRIC CO., LTD	11,000	360	1,100	—	—	—	12,100	—	360	None
Taiwan Buffalo No. 5 Technology Venture Capital Limited Partnership	10,000,000	100,000	—	—	341,000	3,410	9,659,000	6.39	96,590	None
		868,704		33,065		3,410			898,359	
		417,482		181,193		—			598,675	
Plus: Valuation adjustment measured at fair value through other comprehensive income		\$ 1,286,186		\$ 214,258		\$ 3,410			\$ 1,497,034	

Note 1: The increase in the current period includes stock dividends issued by the investee company and increased investment amount.

Note 2: The decrease in the current period was due to stock dividends distributed from capital reserve by the investee and disposal of shares.

Ta Ya Electric Wire & Cable Co., Ltd.
Statement of changes in investment under equity method
January 1 to December 31, 2025

Unit: NTD thousands

Statement 10

Name of investee	Opening balance		Increase this year (Note 1)		Decrease this year (Note 2)		Closing balance		Market price or equity net value	Guarantee and pledge	Remarks
	Number of shares (thousand shares)	Amount	Number of shares (thousand shares)	Amount	Number of shares (thousand shares)	Amount	Number of shares (thousand shares)	Shareholding ratio %			
Long-term equity investment under equity method:											
"Subsidiary"											
TA YA (CHINA) HOLDING LTD.	54,400	\$ 339,159	—	\$ 441,268	—	\$ —	54,400	100.00	\$ 780,427	\$ 780,427	None
TA YA VENTURE HOLDINGS LTD.	16,520	260,501	14,000	438,230	—	(15,633)	30,520	100.00	683,098	683,098	None
TA YA (Vietnam) INVESTMENT HOLDING LTD.	9,000	491,670	—	52,633	—	(16,135)	9,000	100.00	528,168	528,168	None
TA YA ELECTRIC WIRE & CABLE (HK.) CO., LTD.	20	—	—	—	—	—	20	99.99	—	—	None (Note 3)
PLASTIC TECHNOLOGY INVESTMENT HOLDING LTD.	7,827	63,272	—	—	—	(832)	7,827	25.60	62,440	62,440	None
Ta Ya Innovation Investment Co., Ltd.	86,640	930,539	22,778	298,205	—	—	109,418	100.00	1,238,744	1,238,744	None
Taya Venture Capital Co., Ltd.	346,904	4,265,302	54,047	96,869	—	(547,281)	400,951	96.87	3,814,590	3,814,590	None
Ta Heng Electric Wire & Cable	18,691	364,125	2,243	116,595	—	(56,072)	20,934	61.36	424,648	424,648	None
Ta Ho Engineering Co., Ltd.	1,200	38,799	—	19,863	—	(6,120)	1,200	48.00	52,542	52,542	None
Cuprine Material Co., Ltd.	39,993	599,807	5,999	17,024	—	(39,993)	45,992	54.01	576,838	576,838	None
Ta Yi Plastic Co., Ltd.	3,955	38,039	—	—	—	(496)	3,955	48.24	37,543	37,543	None
United Electric Industry Co., Ltd.	40,314	693,942	6,048	175,609	—	(128,200)	46,362	42.78	741,351	741,351	None
Ta Ya Green Energy Technology Co., Ltd.	310,941	3,596,034	24,395	174,901	—	(169,999)	335,336	85.00	3,600,936	3,600,936	None
Union Storage Energy System Ltd.	7,290	—	4,865	—	—	—	12,155	70.00	—	—	None (Note 4)
Ta Ya Genesis Capital Co., Ltd.	23,000	213,176	10,000	140,620	—	—	33,000	100.00	353,796	353,796	None
Ta Ya Energy Storage Technology Co., Ltd.	136,000	1,327,001	180,000	1,800,000	—	(48,458)	316,000	100.00	3,078,543	3,078,543	None
Ta Ya Geothermal Technology Co., Ltd.	500	4,991	—	—	—	(30)	500	100.00	4,961	4,961	None
"Affiliates"											
AMIT System Service Ltd	1,016	—	—	—	—	—	1,016	37.14	—	—	None
AD Engineering Co., Ltd.	8,505	145,230	—	27,319	—	(10,260)	8,505	27.00	162,343	162,343	None
Jiang Shing Wire Co., Ltd.	36,378	555,185	—	22,464	—	(18,189)	36,378	21.46	559,460	536,576	See Note VIII (Note 5)
Hengs Technology Co., Ltd.	6,095	120,035	71	10,122	—	—	6,166	9.26	130,157	130,157	None
United Aluminum Technology Co., Ltd.	14,000	133,806	3,684	36,842	—	(13,360)	17,684	35.37	157,288	157,288	None
		\$ 14,180,613		\$ 3,368,564		\$ (1,071,304)			\$ 16,077,873		

Note 1: Increases in the current period include changes in the net equity of the investee companies, stock dividends, exchange differences on the translation of the financial statements of foreign operations, and increased investments.

Note 2: The decrease in the current period includes changes in the net equity of investees, distribution of cash dividends, and exchange differences arising from the translation of financial statements of foreign operations.

Note 3: TA YA ELECTRIC WIRE & CABLE (HK.) CO., LTD. incurred losses, resulting in a credit balance in the long-term equity investment of the subsidiary, which has been reclassified to other liabilities - others.

Note 4: Union Storage Energy System Co., Ltd. recognized unrealized gains and losses from upstream and downstream transactions, resulting in a credit balance in the long-term equity investment of the subsidiary, which has been reclassified to other liabilities - others.

Note 5: The common shares of the listed company are calculated based on the closing price at the end of 2025.

Ta Ya Electric Wire & Cable Co., Ltd.

Statement of refundable deposit

December 31, 2025

Statement 11

Unit: NTD thousands

Item	Summary	Amount
Golf deposit	Deposit for membership	\$ 17,000
Car rental deposit	Rental deposit	16,546
Energy storage project site guarantee deposits	Energy storage project site guarantee deposits	1,143
Other	Lease deposits, etc.	5,330
		\$ 40,019

Ta Ya Electric Wire & Cable Co., Ltd.

Statement of bank borrowings

December 31, 2025

Statement 12

Unit: NTD thousands

Creditors	Type of loan	Closing balance	Expiration date interval	Interest rate range	Financing limit	Collateralization
Mega Bank Tainan Branch	Borrowings for purchase of materials	\$ 86,153	2026.06	4.83%	800,000	None
Yanping Branch of Changhwa Commercial Bank	Borrowings for purchase of materials	779,302	2026.02 - 2026.03	4.73% ~ 4.80%	4,040,000	None
E.SUN Bank	Borrowings for purchase of materials	168,426	2026.3 - 2026.6	4.88% ~ 4.95%	300,000	None
HSBC Bank, Kaohsiung Branch	Borrowings for purchase of materials	90,130	2026.1	1.85%	471,300	None
First Bank, Tainan Branch	Borrowings for purchase of materials	716,266	2026.1 - 2026.3	1.88% ~ 5.03%	1,300,000	None
Hua Nan Bank, Tainan Branch	Borrowings for purchase of materials	1,255,517	2026.2 - 2026.6	2.03% ~ 4.89%	2,000,000	None
Taiwan Cooperative Bank Chikan Branch	Borrowings for purchase of materials	1,011,312	2026.4 - 2026.6	4.64% ~ 4.72%	1,200,000	None
Taichung Commercial Bank Tainan Branch	Borrowings for purchase of materials	181,667	2026.2 - 2026.6	2.25% ~ 4.79%	500,000	None
Bank of Taiwan, Anping Branch	Borrowings for purchase of materials	217,407	2026.02-2026.03	2.07%	600,000	None
Land Bank East Tainan Branch	Borrowings for purchase of materials	239,883	2026.1 - 2026.3	2.19%	250,000	None
Cathay United Bank, Tainan Branch	Borrowings for purchase of materials	399,114	2026.3 - 2026.4	2.20% ~ 4.59%	471,300	None
		<u>5,145,177</u>				
Yanping Branch of Changhwa Commercial Bank	Collateralized loan	150,000	2026.05	2.10%	4,040,000	See Note VIII
First Bank, Tainan Branch	Collateralized loan	200,000	2026.03	1.88%	1,300,000	See Note VIII
Hua Nan Bank, Tainan Branch	Collateralized loan	220,000	2026.02-2026.04	2.03%	2,000,000	See Note VIII
		<u>570,000</u>				
Business Department, Bank of Panhsin	Credit loans	200,000	2026.03	2.20%	200,000	None
Yanping Branch of Changhwa Commercial Bank	Credit loans	580,000	2026.08	2.10%	4,040,000	None
Export-Import Bank of China, Tainan Branch	Credit loans	120,000	2026.06	2.08%	120,000	None
E.SUN Bank	Credit loans	100,000	2026.02	2.10%	300,000	None
Far Eastern International Bank, Taipei Chongqing Branch	Credit loans	100,000	2026.01	2.25%	700,000	None
Hua Nan Bank, Tainan Branch	Credit loans	180,000	2026.04	2.03%	2,000,000	None
Bank of Kaohsiung, Gushan Branch	Credit loans	100,000	2026.02	2.80%	200,000	None
Shanghai Commercial and Savings Bank, Tainan Branch	Credit loans	400,000	2026.05	2.10%	500,000	None
Shin Kong Bank, East Tainan Branch	Credit loans	200,000	2026.01	2.23%	300,000	None
Taiwan Bank for Small and Medium Enterprises, Songjiang Branch	Credit loans	200,000	2026.02	2.38%	550,000	None
Yuanta Bank, Boai Branch	Credit loans	500,000	2026.03	1.87%	500,000	None
CTBC Bank	Credit loans	100,000	2026.03	2.24%	300,000	None
		<u>2,780,000</u>				
		<u>\$ 8,495,177</u>				

Ta Ya Electric Wire & Cable Co., Ltd.

Statement of short-term notes payable Statement

December 31, 2025

Statement 13

Unit: NTD thousands

Item	Guarantee or acceptance institution	Contract period	Interest rate range	Amount of issuance	Unamortized discount	Carrying amount
Commercial paper payable	Taiwan Cooperative Bills Finance Corporation	2025.12.5 - 2026.2.6	2.34%	\$ 150,000	\$ —	\$ 150,000
	Taiwan Finance Corporation	2025.11.3 - 2026.3.5	2.32%	200,000	—	200,000
	China Bills Finance Corporation	2025.11.12 - 2026.1.9	2.40%	200,000	—	200,000
	Ta Ching Bulletin	2025.10.14 - 2026.1.12	2.39%	150,000	—	150,000
	Union Bank of Taiwan, Kaohsiung	2025.11.20 - 2026.1.19	2.39%	200,000	—	200,000
	Mega Bills Finance Co., Ltd.	2025.11.18 - 2026.2.12	2.37%	150,000	—	150,000
	Grand Bills Finance Corporation	2025.11.13 - 2026.1.28	2.29%	300,000	—	300,000
	International Bills Finance Corporation	2025.12.26 - 2026.2.24	2.39%	200,000	—	200,000
				<u>\$ 1,550,000</u>	<u>\$ —</u>	<u>\$ 1,550,000</u>

Ta Ya Electric Wire & Cable Co., Ltd.

Statement of accounts payable

December 31, 2025

Statement 14

Unit: NTD thousands

<u>Name of vendor</u>	<u>Summary</u>	<u>Amount</u>
8070300	Payables for purchase	\$ 61,547
0207700	Payables for purchase	123,154
Others (the balance of each household does not exceed 5% of the value of this item)	Payables for purchase	592,921
		<u>\$ 777,622</u>

Ta Ya Electric Wire & Cable Co., Ltd.

Statement of other payables

December 31, 2025

Statement 15

Unit: NTD thousands

Item	Summary	Amount
Salaries and bonuses payable	Salary, meal and bonus for December	\$ 323,801
Interest payable	Interest payable	44,700
Others (Note)	Other expenses	59,243
		\$ 427,744

Note: The balance of each item did not exceed 5% of the amount of this item.

Ta Ya Electric Wire & Cable Co., Ltd.
Statement of corporate bonds payable
December 31, 2025

Statement 16

Unit: NTD thousands

Bond Name	Trustee	Date of issue	Interest payment date	Interest rate	Face value issued	Issuance discount	Converted	Amount already repaid	Repurchased	Amortized	Closing balance	Due within one year	Maturity over one year	Method of repayment	Guarantee status
2023 1st secured ordinary corporate bonds	E-SUN Bank, Rende Branch	2023.04 - 2030.04	See Note VI(XIII)	1.68%	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	See Note VI(XIII)	Guaranteed by E-SUN Bank, Rende Branch
The first secured ordinary corporate bonds, 2024	Mega International Commercial Bank Co., Ltd.	2024.5 - 2031.5	See Note VI(XIII)	1.75%	1,000,000	-	-	-	-	-	1,000,000	-	1,000,000	See Note VI(XIII)	Guaranteed by Mega International Commercial Bank Co., Ltd.
The 5th issuance of unsecured convertible corporate bonds	KGI Bank (Kaohsiung)	2024.9 - 2029.9	None	-%	2,000,000	192,506	-	-	-	38,919	1,846,413	-	1,846,413	See Note VI(XIII)	Guaranteed by KGI Bank Co., Ltd.
Total					\$ 4,000,000	\$ 192,506	\$ -	\$ -	\$ -	\$ 38,919	\$ 3,846,413	\$ -	\$ 3,846,413		

Ta Ya Electric Wire & Cable Co., Ltd.

Statement of long-term bank borrowings

December 31, 2025

Statement 17

Unit: NTD thousands

Creditors	Contract period	Interest rate	Balance of borrowings	Pledge or guarantee	Remarks
Mega Bank - Tainan Branch	2025.12 - 2030.12	2.32%	\$ 500,000	Note VIII	It shall be amortized and repaid in 5 years. The first installment shall be repaid in 2 years and 6 months from the first drawdown date. The principal installment shall be repaid in a total of 6 equal installments.
O-Bank	2023.09 - 2026.09	2.57%	216,000	Note VIII	2025.9.20 is the first installment, and every three months is an installment, and is amortized in five equal installments, with each amortization of NT\$68 million.
O-Bank	2023.09 - 2026.09	2.57%	183,275	Note VIII	2025.9.20 is the first installment, and every three months is a period, with five equal amortizations, with each amortization of NT\$72 million.
O-Bank	2025.4 - 2026.10	2.57%	100,000	Note VIII	Repayment of principal at maturity and interest on a monthly basis
O-Bank	2025.4 - 2026.10	2.73%	200,000	None	Repayment of principal at maturity and interest on a monthly basis
Yanping Branch of Chang Hwa Commercial Bank	2021.03 - 2026.03	2.09%	15,000	Note VIII	After the repayment, the amortization will be 20 installments, three months is one period, with NTD 15 million per instalment.
Yanping Branch of Chang Hwa Commercial Bank	2021.5 - 2026.5	2.09%	20,000	Note VIII	After the repayment, the amortization will be 20 instalments, three months is one period, with NTD 10 million per instalment.
Yanping Branch of Chang Hwa Commercial Bank	2023.11 - 2043.11	2.01%	315,481	Note VIII	Starting from November 2, 2025, principal and interest are repaid on the 2nd day of each month
Yanping Branch of Chang Hwa Commercial Bank	2024.10 - 2026.10	2.00%	900,607	Note VIII	Repayment of principal at maturity and interest on a monthly basis.
Yanping Branch of Chang Hwa Commercial Bank	2025.3 - 2027.3	2.00%	200,000	Note VIII	Repayment of principal at maturity and interest on a monthly basis.
Yanping Branch of Chang Hwa Commercial Bank	2025.4 - 2027.4	2.00%	39,393	Note VIII	Repayment of principal at maturity and interest on a monthly basis.
Yanping Branch of Chang Hwa Commercial Bank	2025.3 - 2030.3	2.10%	85,000	None	Interest is paid monthly, and the principal is amortized quarterly on an equal basis over 20 installments, with NT\$5 million repaid each installment
Yanping Branch of Chang Hwa Commercial Bank	2025.5 - 2030.5	2.10%	360,000	None	Interest is paid monthly, and the principal is amortized quarterly on an equal basis over 20 installments, with NT\$20 million repaid each installment
Taishin Bank - Tainan Branch	2025.12 - 2028.3	2.24%	500,000	None	Repayment of principal at maturity and interest on a monthly basis.
KGI Bank	2025.4 - 2027.3	2.40%	493,417	Note VIII	Repayment of principal at maturity and interest on a monthly basis.
KGI Bank	2025.4 - 2027.3	2.40%	706,583	None	Repayment of principal at maturity and interest on a monthly basis.
The Export-Import Bank of the Republic of China	2025.6 - 2028.6	2.19%	400,000	None	Repayment of principal at maturity and interest on a monthly basis.
Business Department, Entie Bank	2025.4 - 2028.4	2.30%	200,000	None	Repayment of principal at maturity and interest on a monthly basis.
Business Department, Entie Bank	2025.4 - 2028.4	2.30%	300,000	None	Repayment of principal at maturity and interest on a monthly basis.
Business Department, Entie Bank	2025.4 - 2028.4	2.09%	200,000	None	Repayment of principal at maturity and interest on a monthly basis.
Business Department, Entie Bank	2025.4 - 2028.4	2.09%	100,000	None	Repayment of principal at maturity and interest on a monthly basis.
Bank SinoPac	2022.10 - 2027.10	2.59%	23,678	Note VIII	The principal is amortized over 60 installments, with NT\$1,076,250 repaid each installment (first installment on November 24, 2022)
Bank SinoPac	2022.10 - 2027.10	2.59%	5,770	Note VIII	The principal is amortized over 60 installments, with NT\$262,284 repaid each installment, and NT\$262,244 repaid in the final installment (first installment on November 24, 2022)
Bank SinoPac	2022.10 - 2027.10	2.59%	1,718	None	The principal is amortized over 60 installments, with NT\$78,068 repaid each installment, and NT\$78,038 repaid in the final installment (first installment on November 24, 2022)
Bank SinoPac	2022.10 - 2027.10	2.59%	646	None	The principal is amortized over 60 installments, with NT\$29,384 repaid each installment, and NT\$29,344 repaid in the final installment (first installment on November 24, 2022)
Bank SinoPac	2023.08 - 2029.08	2.59%	26,808	Note VIII	The principal is amortized over 72 installments, with NT\$609,263 repaid each installment, and NT\$609,227 repaid in the final installment (first installment on September 15, 2023)
Bank SinoPac	2023.08 - 2029.08	2.59%	14,008	None	The principal is amortized over 72 installments, with NT\$318,369 repaid each installment, and NT\$318,351 repaid in the final installment (first installment on September 15, 2023)
Bank SinoPac	2024.1 - 2030.1	2.59%	16,584	Note VIII	The principal is amortized over 72 installments, with NT\$338,450 repaid each installment (first installment on February 5, 2024)
Bank SinoPac	2024.1 - 2030.1	2.59%	8,158	None	The principal is amortized over 72 installments, with NT\$166,493 repaid each installment, and NT\$166,453 repaid in the final installment (first installment on February 5, 2024)
Far Eastern International Bank	2025.11 - 2027.11	2.28%	200,000	None	Repayment of principal at maturity and interest on a monthly basis.
			6,332,126		
Long-term bank borrowings due within one year			(883,602)		
			\$ 5,448,524		

Ta Ya Electric Wire & Cable Co., Ltd.

Statement of guarantee deposit received

December 31, 2025

Statement 18

Unit: NTD thousands

Customer name	Summary	Amount
Customer A	Purchase performance bond	\$ 18,116
Customer B	Purchase performance bond	5,922
Customer C	Purchase performance bond	5,447
Customer D	Purchase performance bond	6,000
Customer E	Purchase performance bond	5,222
Customer G	Purchase performance bond	4,661
Others (the balance of each household does not exceed 5% of the value of this item)	Purchase performance bond and lease deposit	12,348
		\$ 57,716

Ta Ya Electric Wire & Cable Co., Ltd.

Statement of net operating revenue

January 1 to December 31, 2025

Statement 19

Unit: NTD thousands

Item	Quantity (tons)	Amount
Sales revenue		
Magnet Wires	6,705	\$ 2,448,948
Cross-connecting power cable	23,203	7,238,706
Plastic wire and cable	10,865	3,224,740
26KV - 69KV (Excluding cables, auxiliary equipment and construction costs)	—	5,061
69/161/345KV cable (accessory equipment)	5,620	2,534,397
69/161/345KV construction model	—	620,353
Aluminum conductor steel reinforced	435	156,908
Scr copper rod/copper bonding wire	6,418	2,061,648
Telecom cable	190	53,003
Low-smoke, non-toxic, heat-resistant, and flame-retardant wires and cables	1,824	599,626
Optical Fiber Cable	213	60,008
Rubber wires and cables	655	140,105
Triple-layer insulated wire	11	5,147
Sale of semi-finished products	98	5,453
Sale of raw materials	1,754	308,892
Processing income	970	1,940
		19,464,935
Less: sales returns		(1,185)
Sales discount		(86,533)
Net sales revenue		19,377,217
Rental income		9,602
Other income		27,156
Net operating revenue		\$ 19,413,975

Ta Ya Electric Wire & Cable Co., Ltd.

Statement of operating cost

January 1 to December 31, 2025

Statement 20

Unit: NTD thousands

Item	Amount	
	Subtotal	Total
Direct raw materials		
Materials at the beginning of the year	\$ 1,499,107	
Inventory in transit at the beginning of the year	4,649	
Net purchase of materials this year	13,134,586	
Add: Work in process transferred in	506,983	
Transferred in from outsourced processing	22,616	
Inventory profit	7,267	
Less: Cost of raw materials sold	(520,513)	
Other	(6,732)	
Materials in transit	(189,828)	
Materials at the end of the year	(2,030,231)	\$ 12,427,904
Direct labor		269,067
Manufacturing overhead		900,394
Manufacturing cost		13,597,365
Work in process, beginning of the year	1,126,723	
Semi-finished goods, beginning of the year	7,450	
Add: Finished goods transferred in	10,065,163	
Net purchase of semi-finished products	19,088	
Inventory profit	40	
Less: Work in process transferred to raw materials and semi-finished goods	(506,983)	
Sale of semi-finished products	(7,634)	
Work in process, year-end	(1,615,162)	
Semi-finished products, year-end	(14,009)	9,074,676
Cost of finished goods		22,672,041
Finished goods, beginning of the year	3,001,380	
Add: Net purchase of goods for the year	3,746,632	
Less: Reclassified to work-in-progress	(10,065,163)	
Transfer expenses	(3,092)	
Inventory deficit	(25,484)	
Prepaid equipment payment	(1,010)	
Unfinished project	(996)	
Finished goods, year-end	(2,703,695)	(6,051,428)
Cost of goods sold		16,620,613
Add: Cost of raw materials sold	520,513	
Cost of semi-finished products sold	7,634	
Inventory deficit	18,177	
Less: Reversal of inventory write-downs	(19,056)	527,268
Operating cost (manufacturing)		17,147,881
Construction cost		—
Total operating cost		\$ 17,147,881

Ta Ya Electric Wire & Cable Co., Ltd.

Statement of operating expenses

January 1 to December 31, 2025

Statement 21

Unit: NTD thousands

Item	Sales promotion expenses	Administrative expenses	R&D expenses
Wages and salaries	\$ 74,671	\$ 248,772	\$ 32,110
Freight charges	56,992	671	—
Insurance premium	10,366	36,948	—
Advertising expenses	3,369	49,098	—
Other expenses (Note)	48,643	250,788	16,788
\$	194,041	\$ 586,277	\$ 48,898

Note: The balance of each item did not exceed 5% of the amount of this item.

Ta Ya Electric Wire & Cable Co., Ltd.
Statement of non-operating income and expenditures

January 1 to December 31, 2025

Statement 22

Unit: NTD thousands

Item	Amount
Interest revenue	\$ 14,060
Other income	
Dividend income	123,785
Rental income	15,568
Energy technology service	51,347
Subsidy income	104
Guaranteed commission income	6,018
Utility and management income	3,691
Other	39,476
	239,989
Other gains and losses	
Loss on foreign currency exchange	(53,260)
Gain on disposal of property, plant and equipment	2,054
Gains on disposal of investment	68,450
Net losses on financial assets/liabilities measured at fair value through profit or loss	(226,273)
Other losses	(7,097)
	(216,126)
Financial cost	
Interest on bank borrowings	339,263
Corporate bonds	74,854
Lease liabilities	1,722
Other interest	1,525
	417,364
Share of profit or loss of subsidiaries and associates accounted for using the equity method	487,816
	487,816
Total non-operation income and expenditures	\$ 108,375

Ta Ya Electric Wire & Cable Co., Ltd.

Summary of employee benefits, depreciation, and amortization expenses by function for the current period

January 1 to December 31, 2025

Statement 23

Unit: NTD thousands

By nature/function	2025			2024		
	Attributable to operating costs	Classified as operating expenses	Total	Attributable to operating costs	Classified as operating expenses	Total
Employee benefit expense						
Salaries, bonuses, and bonuses	\$ 359,852	\$ 305,675	\$ 665,527	\$ 467,452	\$ 426,788	\$ 894,240
Labor and national health insurance expenses	33,981	23,464	57,445	32,593	30,625	63,218
Pension expense	8,781	8,862	17,643	9,353	10,251	19,604
Director's remuneration	—	49,878	49,878	—	57,664	57,664
Other personnel expenses	21,221	12,586	33,807	20,660	11,711	32,371
	<u>\$ 423,835</u>	<u>\$ 400,465</u>	<u>\$ 824,300</u>	<u>\$ 530,058</u>	<u>\$ 537,039</u>	<u>\$ 1,067,097</u>
Depreciation expense	\$ 178,405	\$ 39,476	\$ 217,881	\$ 153,277	\$ 32,139	\$ 185,416

Note 1: As of December 31, 2025 and 2024, the number of employees of the Company was 640 and 645 persons, respectively, of which 5 were directors who did not serve as employees concurrently.

Note 2: The average employee benefit expenses were NT\$1,220 thousand and NT\$1,577 thousand for 2025 and 2024, respectively.

Note 3: The average employee salary expenses were NT\$1,048 thousand and NT\$1,397 thousand for 2025 and 2024, respectively. Average employee salaries and wages decreased by 24.98% over the two years.

Note 4: The Company's remuneration policy is as follows:

(1) Directors:

The amount of remuneration, which shall be awarded to directors in accordance with the Articles of Incorporation of the Company for carrying out the Company's business, shall be determined by the Board of Directors in accordance with the extent of their participation in the Company's operations and the value of their contributions; and shall appropriate no more than 3% as remuneration to directors and supervisors in accordance with the Articles of Incorporation.

(2) Managers:

The compensation standards for the Company's managerial officers are determined based on their individual performance and their contribution to the Company's overall operations, with reference to the level of payments in the market.

(3) The procedures for setting the remuneration of directors and managers listed above are based on the Company's Performance Evaluation Regulations for Directors and Managers, and the relevant performance evaluation and the reasonableness of the remuneration are reviewed by the Remuneration Committee and the Board of Directors.

(4) Employees:

The overall remuneration of the Company's employees comprises fixed remuneration and variable remuneration, determined based on their positions, contributions, and performance. In addition, if the Company records profits in the current year, 1% shall be appropriated as employee remuneration in accordance with the Articles of Incorporation.