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

Consolidated Financial Statements and Independent Auditors' Review Report
Q1, 2026 and 2025

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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. And Subsidiaries

Contents

Independent Auditors' Review Report

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

Foreword

The consolidated balance sheets of Ta Ya Electric Wire & Cable Co., Ltd. and its subsidiaries as of March 31, 2026 and 2025, and the consolidated statements of comprehensive income, statements of changes in equity, statements of cash flows, and notes to the consolidated financial statements (including a summary of significant accounting policies) for the years from January 1 to March 31, 2026 and 2025 have been audited by us. In accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Accounting Standards 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission, the preparation of the consolidated financial statements fairly presented is the responsibility of the management, and our responsibility is to conclude the consolidated financial statements based on the results of reviews.

Scope:

We conducted our reviews in accordance with the Standards on Review Engagements No. 2410, "Review of Financial Statements." The procedures performed when reviewing the consolidated financial statements include inquiries (primarily of personnel responsible for finance and accounting), analytical procedures, and other review procedures. The scope of review work is significantly narrower than the scope of audit work. Therefore, we may not be able to identify all material matters that would be revealed through an audit, and accordingly, we cannot express an audit opinion.

Basis of the Qualified Conclusion

As described in Note 4 to the consolidated financial statements, the financial statements of certain insignificant subsidiaries for the same period are not reviewed by CPAs; the total asset as of September 30, 2026 and 2025 are NT$40,091,478 thousand and NT$36,771,744, respectively, accounting for 62.29% and 63.69% of the total consolidated assets, respectively; the total liabilities are NT$21,160,513 thousand and NT$20,153,221 thousand, respectively, accounting 47.95% and 51.25% of the total consolidated liabilities, respectively; for the three months ended March 31, 2026 and 2025, the total comprehensive income are NT$130,981 thousand and NT$(124,469) thousand, respectively, accounting 27.46% and (457.79)% of the total consolidated comprehensive income, respectively. In addition, as described in Note 6 (8) to the consolidated financial statements, as of March 31, 2026 and 2025, the investments under the equity method of the Group are NT$1,875,713 thousand and NT$1,322,748 thousand, respectively; the share in the affiliates recognized under the equity method for the three months ended March 31, 2026 and 2025 are NT$8,931 thousand and NT$(2,804) thousand, respectively; these are based on the financial statements of the investees for the same period not reviewed by CPAs. In addition, the information regarding the aforementioned subsidiaries and investees as disclosed in Note 13 to the consolidated financial statements has not been reviewed by CPAs.

Qualified Conclusion

Based on the results of our review, other than the financial statements and related information of these said insignificant subsidiaries and the investees accounted for under the equity method may result in adjustments to the consolidated financial statements if otherwise reviewed by CPAs, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of March 31, 2026 and 2025, and its consolidated financial performance and its consolidated cash flows for the three months ended March 31, 2026 and 2025 in conformity with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the IAS 34, Interim Financial Reporting, endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

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

May 7, 2026

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

Consolidated Balance Sheet

March 31, 2026, December 31, 2025, and March 31, 2025

Unit: NTD thousands

Code	Assets	Notes	March 31, 2026 Amount	%	December 31, 2025 Amount	%	March 31, 2025 Amount	%
	Current assets							
1100	Cash and cash equivalents	6 (1)	$ 7,223,949	11.2	$ 6,417,892	10.2	$ 7,394,538	12.8
1110	Financial assets at fair value through profit or loss - current	6 (2)	672,772	1.1	626,991	1.0	534,377	0.9
1120	Financial assets at fair value through other comprehensive income - current	6 (4)	77,519	0.1	69,576	0.1	42,510	0.1
1136	Financial assets measured at amortized cost	6 (5)	1,505,343	2.3	1,383,089	2.2	1,560,343	2.7
1139	Hedged financial assets - current	6 (3)	41,124	0.1	284,413	0.4	12,507	—
1140	Contract assets	6 (24)	3,556,262	5.5	3,131,779	5.0	2,023,801	3.5
1150	Notes receivable - net	6 (6) and 7	197,661	0.3	163,615	0.3	314,735	0.6
1170	Accounts receivable - net	6 (6) and 7	3,957,426	6.2	3,759,968	5.9	3,766,175	6.5
1200	Other receivables	7	380,730	0.6	1,011,405	1.6	58,187	0.1
1220	Income tax asset of the current period		2,549	—	2,527	—	3,260	—
1310	Inventory (manufacturing) - net	6 (7)	8,305,975	12.9	8,502,628	13.5	7,209,827	12.5
1320	Inventory (construction) - net	6 (7)	301,927	0.5	290,305	0.5	253,043	0.4
1410	Prepayment	7	836,377	1.3	759,730	1.2	744,382	1.3
1470	Other current assets	7 and 8	213,740	0.3	256,312	0.4	517,792	0.9
11XX	Total current assets		27,273,354	42.4	26,660,230	42.3	24,435,477	42.3
	Non-current assets							
1510	Financial assets at fair value through profit or loss - non-current	6 (2)	7,099,922	11.0	7,112,418	11.3	6,652,532	11.5
1517	Financial assets at fair value through other comprehensive income - non-current	6 (4) and 8	1,766,150	2.7	1,661,864	2.6	1,354,979	2.3
1538	Hedged financial assets - non-current	6 (3)	70,578	0.1	109,092	0.2	28,428	0.1
1550	Investment under equity method	6 (8) and 8	1,875,713	2.9	1,813,699	2.9	1,322,748	2.3
1600	Property, plant and equipment	6 (9), 7 and 8	21,041,977	32.7	20,966,683	33.2	19,582,491	33.9
1755	Right-of-use assets	6 (10) and 8	1,704,605	2.7	1,726,485	2.7	1,675,849	2.9
1760	Investment propert - net	6 (11) and 8	1,313,534	2.0	1,315,711	2.1	1,322,240	2.3
1780	Intangible assets	6 (12)	309,621	0.5	313,995	0.5	326,705	0.6
1840	Deferred Income tax assets		226,710	0.4	231,675	0.4	104,158	0.2
1915	Prepaid equipment payment		125,389	0.2	109,138	0.2	79,845	0.1
1920	Refundable deposit	8	279,635	0.4	258,832	0.4	171,525	0.3
1975	Net defined benefit assets		197,408	0.3	193,832	0.3	144,781	0.3
1990	Other non-current assets	8	1,081,996	1.7	569,488	0.9	531,826	0.9
15XX	Total non-current assets		37,093,238	57.6	36,382,912	57.7	33,298,107	57.7
1XXX	Total assets		$ 64,366,592	100.0	$ 63,043,142	100.0	$ 57,733,584	100.0

The following notes are an integral part of the Consolidated Financial Statements

(Please refer to the Auditors' Review Report by SOLOMON & CO., CPAs. dated May 7, 2026)

Chairman: Shen, Shang-Hung　　Managerial Officer: Shen, San-Yi　　Accounting Officer: Hung, Chung-Ming

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

Consolidated Balance Sheet

March 31, 2026, December 31, 2025, and March 31, 2025

Unit: NTD thousands

Code	Liabilities and Equity	Notes	March 31, 2026 Amount	%	December 31, 2025 Amount	%	March 31, 2025 Amount	%
	Current liabilities							
2100	Short-term borrowings	6 (13)	$ 12,688,199	19.7	$ 13,499,459	21.4	$ 12,919,464	22.4
2110	Short-term notes payable	6 (14)	2,679,550	4.2	2,269,405	3.6	1,609,960	2.8
2120	Financial liabilities at fair value through profit or loss - curre	6 (2)	267	—	19,648	—	1,722	—
2130	Contract liabilities	6 (24) and 7	579,986	0.9	485,516	0.8	506,912	0.9
2150	Notes payable		65,396	0.1	92,123	0.1	108,601	0.2
2170	Accounts payable		1,199,222	1.9	1,125,788	1.8	1,231,156	2.1
2200	Other payables	7	916,285	1.4	1,080,650	1.7	1,128,507	2.0
2230	Income tax liabilities for the current period.		579,411	0.9	398,813	0.6	517,311	0.9
2250	Liabilities reserve - current	6 (17)	109,396	0.2	100,000	0.2	113,171	0.2
2280	Lease liabilities - current	6 (10) and 7	116,461	0.2	112,093	0.2	103,771	0.2
2320	Long-term liabilities due within one year	6 (15) and 6 (16)	2,085,713	3.2	1,757,541	2.8	2,568,404	4.4
2399	Other current liabilities	7	98,379	0.1	226,167	0.4	72,364	0.1
21XX	Total current liabilities		21,118,265	32.8	21,167,203	33.6	20,881,343	36.2
	Non-current liabilities							
2500	Financial liabilities at fair value through profit or loss - non-	6 (2)	30,200	0.1	37,603	0.1	28,507	0.1
2530	Corporate bonds payable	6 (15)	3,856,138	6.0	3,846,413	6.1	3,817,014	6.6
2540	Long-term borrowing	6 (16)	17,013,046	26.4	16,209,781	25.7	12,690,038	22.0
2550	Liabilities reserve - non-current	6 (17)	18,538	—	18,755	—	18,913	—
2570	Deferred income tax liabilities		413,143	0.6	387,556	0.6	285,660	0.5
2580	Lease liabilities - non-current	6 (10) and 7	1,420,653	2.2	1,457,964	2.3	1,352,502	2.3
2640	Net defined benefit liabilities		—	—	—	—	1,848	—
2645	Deposits received		161,915	0.3	60,148	0.1	58,040	0.1
2670	Other current liabilities - others	7	98,696	0.2	98,684	0.2	189,308	0.3
25XX	Total non-current liabilities		23,012,329	35.8	22,116,904	35.1	18,441,830	31.9
	Total liabilities		44,130,594	68.6	43,284,107	68.7	39,323,173	68.1
	Equity attributable to owners of the parent company	6 (19)						
3100	Share capital							
3110	Capital of common shares - face value of NTD 10 per share		7,852,619	12.2	7,852,619	12.4	7,736,571	13.4
3200	Capital surplus		2,334,684	3.6	2,334,684	3.7	2,332,955	4.0
	Retained earnings							
3310	Legal reserve		891,434	1.4	891,434	1.4	718,458	1.3
3320	Special reserve		147,555	0.2	147,555	0.2	147,555	0.3
3350	Undistributed earnings		5,549,175	8.6	5,031,158	8.0	4,524,974	7.8
3300	Total retained earnings		6,588,164	10.2	6,070,147	9.6	5,390,987	9.4
3400	Other equity items	6 (19)	730,053	1.1	871,007	1.4	291,777	0.5
3500	Treasury shares	6 (20)	(12,787)	—	(12,787)	—	(12,787)	—
31XX	Total equity attributable to owners of the parent company		17,492,733	27.1	17,115,670	27.1	15,739,503	27.3
36XX	Non-controlling interests	6 (19)	2,743,265	4.3	2,643,365	4.2	2,670,908	4.6
3XXX	Total equity		20,235,998	31.4	19,759,035	31.3	18,410,411	31.9
	Total Liabilities and Equity		$ 64,366,592	100.0	$ 63,043,142	100.0	$ 57,733,584	100.0

The following notes are an integral part of the Consolidated Financial Statements

(Please refer to the Auditors’ Review Report by SOLOMON & CO., CPAs. dated May 7, 2026)

Chairman: Shen, Shang-Hung Manager: Shen, San-Yi Accounting Officer: Hung, Chung-Ming

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

Consolidated Statement of Comprehensive Income

For the three months ended March 31, 2026 and 2025

Unit: NTD thousand, except for earnings per share, which is expressed in NTD per share

Code	Item	Notes	Q1 2026		Q1 2025	
			Amount	%	Amount	%
4000	Net operating revenue	6 (24) and 7	$ 8,341,066	100.0	$ 7,143,144	100.0
5000	Operating cost	6 (7), 6 (18), 6 (26) and 7	6,769,117	81.2	6,117,831	85.7
5900	Operating gross profit		1,571,949	18.8	1,025,313	14.3
5910	Unrealized gain from sale of goods		491	－	6,630	0.1
5920	Realized gains (losses) from sale of goods		5,921	0.1	6,092	0.1
5950	Operating gross profit - net		1,577,379	18.9	1,024,775	14.3
	Operating expenses	6 (18), 6 (25) and 7				
6100	Sales promotion expenses		86,028	1.0	87,077	1.2
6200	Administrative expenses		303,973	3.6	282,420	4.0
6300	R&D expenses		12,926	0.2	8,418	0.1
6450	Expected credit impairment loss (gain)	6 (6)	－	－	(3,827)	(0.1)
6000	Total operating expenses		402,927	4.8	374,088	5.2
6900	Operating Income		1,174,452	14.1	650,687	9.1
	Non-operation income and expenditures:					
7100	Interest revenue	6 (26)	27,041	0.3	22,582	0.3
7010	Other income	6 (27) and 7	31,042	0.4	27,734	0.4
7020	Other gains and losses	6 (28)	(130,951)	(1.6)	(335,014)	(4.7)
7050	Financial cost	6 (29) and 7	(270,488)	(3.3)	(217,997)	(3.1)
7060	Share of profit or loss of associates accounted for using the equity method	6 (8)	8,931	0.1	(2,804)	－
7670	Impairment loss		(27,787)	(0.3)	(575)	－
7000	Total non-operation income and expenditures		(362,212)	(4.4)	(506,074)	(7.1)
7900	Net profit before tax		812,240	9.7	144,613	2.0
7950	Income tax expenses	6 (21)	(208,683)	(2.5)	(126,233)	(1.7)
8200	Net profit for the current period		603,557	7.2	18,380	0.3
	Other comprehensive income					
8310	Items not reclassified to profits and losses items.					
8316	Unrealized valuation gains from the equity instrument at fair value through other comprehensive income		102,004	1.2	(90,693)	(1.3)
8349	Income taxes related to items not reclassified to profits and losses items.	6 (21)	－	－	702	－
			102,004	1.2	(89,991)	(1.3)
8360	Items possibly reclassified to profits and losses					
8361	Difference of exchange from translating the financial statements of foreign operations.		55,626	0.7	23,479	0.3
8368	Gains and losses from hedging instruments		(281,803)	(3.4)	72,910	1.0
8370	Share in comprehensive income of associates recognized using the equity method		7,723	0.1	6,674	0.1
8399	Income taxes related to items possibly reclassified to profits and losses items.	6 (21)	(10,150)	(0.1)	(4,263)	－
			(228,604)	(2.7)	98,800	1.4
8300	Other comprehensive income of the current period (net amout after tax)		(126,600)	(1.5)	8,809	0.1
8500	Total other comprehensive income of the current period		$ 476,957	5.7	$ 27,189	0.4
8600	Net income (loss) attributable to					
8610	owners of the parent company		$ 518,017	6.2	$ (65,687)	(0.9)
8620	Non-controlling interests		85,540	1.0	84,067	1.2
			$ 603,557	7.2	$ 18,380	0.3
8700	Total other comprehensive income attributable to					
8710	owners of the parent company		$ 377,063	4.5	$ (54,727)	(0.8)
8720	Non-controlling interests		99,894	1.2	81,916	1.2
			$ 476,957	5.7	$ 27,189	0.4
	Earnings (losses) per share	6 (22)				
9750	Basic earnings (losses) per share		$ 0.66		$ (0.08)	
9850	Diluted earnings (losses) per share		$ 0.64		$ (0.07)	

The following notes are an integral part of the Consolidated Financial Statements

(Please refer to the Auditors’ Review Report by SOLOMON & CO., CPAs. dated May 7, 2026)

Chairman: Shen, Shang-Hung　　Managerial Officer: Shen, San-Yi　　Accounting Officer: Hung, Chung-Ming

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

Consolidated Statement of Changes in Equity

For the three months ended March 31, 2026 and 2025

Unit: NTD thousands

		Equity attributable to owners of the parent company											
		Capital of issued common shares			Retained earnings			Other equity items					
		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	Non-controlling interests	Total equity
A1	Balance on January 1, 2025	773,657,087	$ 7,736,571	$ 2,332,955	$ 718,458	$ 147,555	$ 4,589,949	$ (156,117)	$ 469,621	$ (31,975)	$ (12,787)	$ 2,588,986	$ 18,383,216
D1	Net income of Q1 2025	–	–	–	–	–	(65,687)	–	–	–	–	84,067	18,380
D3	Other comprehensive income after tax for Q1 2025	–	–	–	–	–	–	22,441	(84,391)	72,910	–	(2,151)	8,809
O1	Net changes in non-controlling interests	–	–	–	–	–	–	–	–	–	–	6	6
Q1	Disposal of the equity instrument at fair value through other comprehensive income	–	–	–	–	–	712	–	(712)	–	–	–	–
Z1	Balance on March 31, 2025	773,657,087	$ 7,736,571	$ 2,332,955	$ 718,458	$ 147,555	$ 4,524,974	$ (133,676)	$ 384,518	$ 40,935	$ (12,787)	$ 2,670,908	$ 18,410,411
A1	Balance on January 1, 2026	785,261,944	$ 7,852,619	$ 2,334,684	$ 891,434	$ 147,555	$ 5,031,158	$ (194,240)	$ 671,742	$ 393,505	$ (12,787)	$ 2,643,365	$ 19,759,035
D1	Net income of Q1 2026	–	–	–	–	–	518,017	–	–	–	–	85,540	603,557
D3	Other comprehensive income after tax for Q1 2026	–	–	–	–	–	–	45,823	95,026	(281,803)	–	14,354	(126,600)
O1	Net changes in non-controlling interests	–	–	–	–	–	–	–	–	–	–	6	6
Z1	Balance on March 31, 2026	785,261,944	$ 7,852,619	$ 2,334,684	$ 891,434	$ 147,555	$ 5,549,175	$ (148,417)	$ 766,768	$ 111,702	$ (12,787)	$ 2,743,265	$ 20,235,998

The following notes are an integral part of the Consolidated Financial Statements

(Please refer to the Auditors' Review Report by SOLOMON & CO., CPAs. dated May 7, 2026)

Chairman: Shen, Shang-Hung   Managerial Officer: Shen, San-Yi   Accounting Officer: Hung, Chung-Ming

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

Consolidated Statement of Cash Flows

For the three months ended March 31, 2026 and 2025

Unit: NTD thousands

Code		Q1 2026	Q1 2025
	Cash flow from operating activities:		
A10000	Income before tax	$ 812,240	$ 144,613
A20000	Adjusted Item:		
A20010	Item of incomes and expenses		
A20100	Depreciation expense	338,560	271,804
A20200	Amortization expenses	4,382	4,970
A20300	Expected credit impairment loss (gain) in average inventory turnover	—	(3,827)
A20400	Net losses (gains) on financial assets and liabilities measured at fair value through profit loss	77,520	388,366
A20900	Interest expenses	270,488	217,997
A21200	Interest revenue	(27,041)	(22,582)
A21300	Dividend income	(2,891)	(5,760)
A22300	Share of losses (profits) of affiliates accounted for using the equity method	(8,931)	2,804
A22500	Loss (gain) from disposal and scrap of property, plant and equipment	(637)	1,994
A22600	Property, plant and equipment transferred to expenses (prepayment of equipment included)	653	668
A23100	Losses (gains) on disposal of investment	(82,918)	(44,014)
A23700	Impairment loss from non-financial assets	27,787	575
A23900	Unrealized gain from sale of goods	491	6,630
A24000	Realized gains from sale of goods	(5,921)	(6,092)
A29999	Gains on lease modification	(1)	—
A20010	Total item of incomes and expenses	591,541	813,533
A30000	Net changes in assets and liabilities related to operating activities:		
A31115	Financial assets/liabilities measured at fair value through profit loss/	(42,731)	(577,259)
A31125	Contract assets	(424,483)	(355,231)
A31150	Notes/accounts Receivable	(231,848)	(97,627)
A31180	Other accounts receivable	646,680	164,142
A31200	Inventory	185,031	(22,838)
A31230	Prepayment	(76,648)	(190,765)
A31240	Other current assets	21,511	(4,970)
A32125	Contract liabilities	94,470	102,046
A32150	Notes/accounts payable	46,707	320,187
A32180	Other payables	(174,727)	(24,829)
A32200	Liabilities reserve	9,073	13,171
A32230	Other current liabilities	(127,788)	(3,835)
A32240	Net defined benefit liabilities	(3,576)	(3,716)
A30000	Total net changes in assets and liabilities related Total operating activities	(78,329)	(681,524)
A20000	Total adjusted item	513,212	132,009
A33000	Cash inflow (outflow) generated from operating activities	1,325,452	276,622
A33100	Interest received	27,028	22,138
A33300	Interest paid	(257,920)	(215,522)
A33500	Income tax payment	(7,163)	(6,922)
AAAA	Net cash inflow (outflow) from operating activities	1,087,397	76,316

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Code		Q1 2026	Q1 2025
	Cash flow from investing activities:		
B00010	Acquisition of financial assets at fair value through other comprehensive income	(8,683)	(4,885)
B00020	Disposal of financial assets at fair value through other comprehensive income	—	3,441
B00030	Refunded share payment from capital decrease of financial assets at fair value through other comprehensive	—	3,010
B00040	Financial assets measured at amortized cost	(122,254)	(445,319)
B01800	Acquisition of investment under equity method	(52,224)	—
B02200	Acquisition of subsidiaries (deducting the cash received)	—	(40,216)
B02700	Acquisition of property, plant and equipment (prepayment of equipment included)	(409,463)	(1,593,783)
B02800	Proceeds from disposal of property, plant and equipment	1,521	12,660
B03700	Increase (decrease) in refundable deposits	(20,803)	87,646
B06800	Decrease (increase) in other assets	(73,636)	23,690
B07600	Dividends received	2,486	5,547
B09900	Decrease (increase) in restricted deposits	(417,811)	308,155
BBBB	Net cash inflow (outflow) from investing activities	(1,100,867)	(1,640,054)
	Cash flow from financing activities:		
C00100	Increase (decrease) in short-term borrowings	(811,260)	877,133
C00500	Increase (decrease) in short-term notes payable Increase	410,146	440,059
C01600	Long-term borrowing obtained	2,404,173	1,139,621
C01700	Repayment of long-term borrowing	(1,281,187)	(1,025,887)
C03000	Increase (decrease) in guarantee deposits received	101,767	(5,955)
C04020	Repayment of lease liabilities	(42,142)	(40,449)
C04300	Increase of other current liabilities	12	5,484
C05800	Changes in non-controlling interests	6	6
CCCC	Net cash inflow (outflow) from financing activities	781,515	1,390,012
DDDD	Effect of exchange rate changes on cash and cash equivalents	38,012	20,132
EEEE	Net increase (decrease) in cash and cash equivalents for the current period	806,057	(153,594)
E00100	Beginning balance of cash and cash equivalents	6,417,892	7,548,132
E00200	Ending balance of cash and cash equivalents	$ 7,223,949	$ 7,394,538

The following notes are an integral part of the Consolidated Financial Statements

(Please refer to the Auditors' Review Report by SOLOMON & CO., CPAs. dated May 7, 2026)

hairman: Shen, Shang-Hung　　Managerial Officer: Shen, San-Yi　　Accounting Officer: Hung, Chung-Min

Ta Ya Electric Wire & Cable Co., Ltd. and Subsidiaries
Notes to Consolidated Financial Statements
March 31, 2026 and 2025
(reviewed but not audited in accordance with general standards on auditing)
(Unless otherwise stated, the unit is NT$ thousand)

I. Company History

Ta Ya Electric Wire & Cable Co., Ltd. (the Company) was incorporated in November 7, 1962, with the origin share capital of NT$2,000 thousand. The authorized capital was NT$10,000,000 thousand, of which NT$7,852,619 thousand was issued as of March 31, 2026, and divided into 785,261,944 shares, with a face value of NT$10 per share. Ta Ya Electric company Wire & Cable mainly engages in the manufacturing and sale of electric wire & cable, constructing, selling and renting of office and house buildings.

On December 12, 1988, its shares were listed on Taiwan Stock Exchange (TSE).

II. Date and Procedures for passing the financial statements

The Board of Directors approved and released the consolidated financial statements on May 7, 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 Financial Supervisory Commission does not result in any material change in the accounting policies of the consolidated company.

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

New, Amended and Revised Standards and Interpretations	Effective Date Announced by IASB (Note 1)
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)	January 1, 2027
Amendments to IAS 21 "Translation into a Hyperinflationary Presentation Currency"	January 1, 2027

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 consolidated 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 consolidated 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 consolidated 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 consolidated company engages in public communication outside the financial statements and conveys to users its management’s view of a particular aspect of the consolidated 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 consolidated company shall use operating profit or loss as the starting point for reconciliation.
- Interest and dividends received by the consolidated company shall be classified as investing activities, while interest and dividends paid shall be classified as financing activities. If the consolidated 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 consolidated financial statements were authorized for issue, the consolidated company are continuously assessing the possible impact that the application of other standards and interpretations will have on the consolidated 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

The principal accounting policies adopted in the preparation of these consolidated financial statements are described below. Unless otherwise stated, these policies have been applied consistently throughout all reporting periods.

(I) Statement of Compliance

The consolidated financial statements are prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Accounting Standards 34, Interim Financial Reporting, endorsed by the Financial Supervisory Commission of the Republic of China. The consolidated financial statements do not include all disclosure information required by IFRSs in the full-year consolidated financial statements.

(II) Basis of Preparation

Other than the Financial assets measured at fair value (refer to the descriptions of the accounting policies below), the consolidated 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.

(III) The basis for the consolidated financial statements

The entities of the consolidated financial statements include the Company, its subsidiaries in which the Company directly or indirectly holds more than half of the shares with voting rights and has control over them, and the subsidiaries in which the Company directly or indirectly holds less than half of the shares with voting rights but has control over them. Significant intercompany transactions have been eliminated on consolidation.

Changes in a parent's ownership interest in a subsidiary that do not result in the parent losing control of the subsidiary (and transactions with non-controlling interests) are accounted for as equity transactions, i.e., transactions with owners in their capacity as owners. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity.

When a consolidated company loses control of a subsidiary, the consolidated company measures any investment retained in the former subsidiary at its fair value. That fair value is regarded as the fair value on initial recognition of a financial asset or the cost on initial recognition of an associate or joint venture. Any difference between fair value and carrying amount is recognized in profit or loss. All amounts previously recognized in other comprehensive income in relation to the subsidiary are reclassified to profit or loss, on the same basis as would be required if the related assets or liabilities were disposed of. That is, when the consolidated company loses control of a subsidiary, all gains or losses previously recognized in other comprehensive income in relation to the subsidiary should be reclassified from equity to profit or loss, if such gains or losses would be reclassified to profit or loss when the related assets or liabilities are disposed of.

1. Tthe entities of the consolidated financial statements and the changes thereof are as below:

Name of Investment Company	Name of subsidiary	Business nature	Shareholding or Contribution Percentage			Description
			2026.3.31	2025.12.31	2025.3.31	
Ta Ya	Ta Ya (China) Holding Ltd. (Ta Ya China)	Investment	100.00%	100.00%	100.00%	
Ta Ya	Ta Ya Venture Holdings Ltd. (Ta Ya Venture)	Investment	100.00%	100.00%	100.00%	
Ta Ya	Ta Ya (Vietnam) Investment Holding Ltd. (Ta Ya Vietnam Holdings)	Investment	100.00%	100.00%	100.00%	
Ta Ya	Taya Electric Wire &Cable (H.K.) Co., Ltd.	Sales agency	99.99%	99.99%	99.99%	
Ta Ya and Ta Yi	Plastic Technology Investment Holding Ltd. (Plastic Technology)	Investment	59.13%	59.13%	59.13%	

Name of Investment Company	Name of subsidiary	Business nature	Shareholding or Contribution Percentage 2026.3.31	2025.12.31	2025.3.31	Description
Ta Ya	Ta Ya Innovation Investment Co., Ltd. (Ta Ya Innovation)	Investment	100.00%	100.00%	100.00%	
Ta Ya and Cuprime Material	Ta Ya Venture Capital Co., Ltd. (Ta Ya Venture Capital)	Venture Investment	99.99%	99.99%	99.99%	
Ta Ya	Ta Ya Genesis Capital Co., Ltd. (Ta Ya Genesis)	Investment	100.00%	100.00%	100.00%	
Ta Ya	Cuprime Material Co., Ltd. (Cuprime Material)	Processing and manufacturing of wires and cables	54.01%	54.01%	54.01%	
Ta Ya	Union Storage Energy System Ltd. (Union Storage Ltd.)	Energy technology service	70.00%	70.00%	70.00%	
Ta Ya	Ta Ya Energy Storage Technology Co. Ltd. (Ta Ya Energy Storage)	Energy technology service	100.00%	100.00%	100.00%	
Ta Ya	Ta Ho Engineering Co. Ltd. (Ta Ho)	Engineering consultancy of wires and cables	48.00%	48.00%	48.00%	Note 1:
Ta Ya And Ta Ya Venture Capital	United Electric Industry (UEI)	Processing and manufacturing of electric wire and cable and mechatronics engineering	42.78%	42.78%	42.78%	Note 1:
Ta Ya and Cuprime Material	TA HENG Electric Wire & Cable Co., Ltd (Ta Heng)	Processing and manufacturing of electronic wires	64.15%	64.15%	64.15%	
Ta Ya and Ta Heng Material	Ta Yi Plastic Co., Ltd. (Ta Yi Plastic)	Processing, manufacturing, and trading of plastic materials	54.56%	54.56%	54.56%	
Ta Ya	Ta Ya Geothermal Technology Co., Ltd.	Thermal Energy Supply	100.00%	100.00%	100.00%	
Cuprime Material	Cuprime Material Pte.Ltd.	General Investment	100.00%	100.00%	100.00%	
Cuprime Material	Cuprime Venture Holdingco.,Ltd.	General Investment	100.00%	100.00%	100.00%	
Cuprime Material	Cuprime Investment Holding Company Limited	Investment	100.00%	100.00%	100.00%	
Cuprime Material	Cugreen Metal Tech Co., Ltd. (Cugren Metal Tech)	Metal processing	98.81%	98.81%	98.81%	
Cuprime Material Pte.ltd.	Cuprime Electric Wire & Cable (H.K.) Co., Ltd.	Electric wire and cable production and sales, and copper product trading	100.00%	100.00%	100.00%	
Ta Yi Holdings	Ta Yi Plastic (H.K.) Ltd. (Ta Yi Hong Kong)	Processing and manufacturing of wires and cables	100.00%	100.00%	100.00%	
Ta Yi Plastic (H.K)	Dongguan Hui Chang Plastic Co., Ltd (Dongguan Hui Chang)	Production and sale of plastic pellets	100.00%	100.00%	100.00%	

Name of Investment Company	Name of subsidiary	Business nature	Shareholding or Contribution Percentage			Description
			2026.3.31	2025.12.31	2025.3.31	
Hui Chang	Ta Yi Plastic New Material (Huizhou) Ltd. (Huizhou Ta Yi)	Production and sale of plastic pellets	99.00%	99.00%	99.00%	
Ta Ya (China)	Heng Ya Electric Ltd. (Heng Ya)	Processing and manufacturing of wires and cables	100.00%	100.00%	100.00%	
Ta Ya (China)	Ta Ya (Kunshan) Holding Ltd. (Kunshan Holding)	Investment	100.00%	100.00%	100.00%	
Ta Ya (China)	Ta Ya (Zhangzhou) Holding Ltd. (Zhangzhou Holdings)	Investment	100.00%	100.00%	100.00%	
Kunshan Holdings	Heng Ya Electric (Kunshan) Ltd.	Precision magnet wire production and processing	—	—	100.00%	Note 2
Zhangzhou Holdings	Ta Ya Zhangzhou Wires Cable Co., Ltd.	Production and sale precision magnet wires and triple-layer insulated wires	100.00%	100.00%	100.00%	
Ta Ya (China)	Heng Ya Electric (Dongguan) Ltd.	Production and sale precision magnet wires and triple-layer insulated wires	100.00%	100.00%	100.00%	
Ta Ya Venture Holdings	Lucky Max Capital Investment Limited	Investment	100.00%	100.00%	100.00%	
Ta Ya And Ta Ya Venture Capital	Ta Ya Green Energy Technology Co., Ltd. (Ta Ya Green Energy)	Energy technology service	85.00%	85.00%	85.00%	
Ta Ya Green Energy	Bosi Solar Energy Co., Ltd. (Bosi Solar Energy)	Energy technology service	100.00%	100.00%	100.00%	
Ta Ya Green Energy	Touch Solar Power Co., Ltd. (Touch Solar Power)	Solar power generation	100.00%	100.00%	100.00%	
Ta Ya Green Energy	Bravo Solar Power Co., Ltd. (Bravo Solar Power)	Solar power supply	100.00%	100.00%	100.00%	
Ta Ya Green Energy	Sin Jhong Solar Power Co., Ltd. (Sin Jhong Solar Power)	Solar power generation	100.00%	100.00%	100.00%	
Ta Ya Green Energy	Bo Yao Power Corporation (Bo Yao Power)	Energy technology service	100.00%	100.00%	100.00%	
Ta Ya Green Energy	Jhih-Guang Energy Co., Ltd. (Jhih-Guang Energy)	Solar power generation	100.00%	100.00%	100.00%	
Ta Ya Green Energy	Bo Jin Energy Co., Ltd. (Bo Jin Energy)	Energy technology service	100.00%	100.00%	100.00%	
Ta Ya Energy Storage	Bo Feng Energy Storage Co., Ltd. (Bo Feng Energy Storage)	Energy technology service	100.00%	100.00%	100.00%	
Ta Ya Energy Storage	Bo Sheng Energy Storage Co., Ltd. (Bo Sheng Energy Storage)	Energy technology service	100.00%	100.00%	100.00%	
Ta Ya Energy Storage	Infinity Energy Storage Technology Co., Ltd. (Infinity Energy Storage)	Energy technology service	100.00%	100.00%	100.00%	
Ta Ya Energy Storage	Da Xu Energy Co., Ltd. (Da Xu Energy)	Energy technology service	100.00%	100.00%	100.00%	
Ta Ya (Vietnam) Investment Holding And	Ta Ya Vietnam (Cayman) Holdings Ltd. (Ta Ya Cayman)	Investment	100.00%	100.00%	100.00%	

Name of Investment Company	Name of subsidiary	Business nature	Shareholding or Contribution Percentage 2026.3.31	2025.12.31	2025.3.31	Description
Coprime Investment Holding Company Limited						
Ta Ya Vietnam (Cayman) Holding	Ta Ya (Vietnam) Electric Wire & Cable Joint Stock Company (Ta Ya Vietnam)	Construction wires	80.00%	80.00%	80.00%	

Note 1: Although the Group is less than 50 percent of the shares, it has control over the finance and business operation. Therefore, it is included in the consolidated financial report.

Note 2: This refers to the investee company disposed of in 2025.

2. Subsidiaries not included in the consolidated financial statements: None.
3. Adjustments for subsidiaries with different balance sheet dates: None
4. Where the subsidiary's capability is significantly limited to transfer funds to the parent company, the nature and extent of the limitation: Not applicable.
5. Subsidiaries included in the consolidated financial statements are not significant subsidiaries; their financial statements, and the financial statements were not reviewed by CPAs.

(IV) Summarized Description of Material Accounting Policies

Except the following, please refer to significant accounting policies to the consolidated financial statements for the years ended December 31, 2025.

Income tax

The income tax expenses are the sum of the current income tax and deferred income tax. The interim income tax is assessed on an annual basis and calculated by applying the tax rate applicable to the expected total earnings for the year to the interim pre-tax profit. The change in the tax rate due to the amendment to the tax acts during the interim period is consistent with the accounting principle applied to the transaction generated taxation consequence, to be recognized in profit or loss, other comprehensive income, or directly in equity in the period in which it occurs.

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

When the consolidated company adopts accounting policies, the management is required to make judgments, estimates, and assumptions regarding relevant information not readily available from other sources, based on historical experience and other relevant factors. The actual results may differ from the estimates.

The management will continuously examine the estimates and basic assumptions. If the amendment of the estimate only affects the current period, it shall be recognized in that period; if the revision of the accounting estimate affects both the current and future periods, it shall be recognized in both the current and future periods.

The major sources of uncertainty regarding significant accounting judgments, estimates, and assumptions of the consolidated financial statements are identical to these in the 2025 consolidated financial statements.

VI. Description of Significant Accounting Items

(I) Cash and cash equivalents

	March 31, 2026	December 31, 2025	March 31, 2025
Cash on hand	$ 4,797	$ 4,859	$ 8,182
Check deposits	1,263,768	1,277,558	857,811
Demand deposits	4,013,149	3,647,108	4,096,186
Foreign currency deposits	693,548	672,305	753,642
Time deposits	1,248,687	816,062	1,578,893
Commercial paper	—	—	99,824
	$ 7,223,949	$ 6,417,892	$ 7,394,538

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

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets measured at fair value through profit or loss - current			
Shares of companies listed in TWSE/TPex/emerging stock market	$ 526,482	$ 524,781	$ 400,562
Unlisted company stocks	8,000	8,000	8,000
Convertible corporate bonds	6,682	—	—
Structured products	—	—	1,606
Metal futures	82,020	51,993	102,081
Foreign currency forwards contracts	—	—	1,033
	623,184	584,774	513,282
Valuation adjustment of financial assets	49,588	42,217	21,095
	$ 672,772	$ 626,991	$ 534,377
Financial assets measured at fair value through profit or loss - non-current			
Shares of companies listed in TWSE/TPex/emerging stock market	$ 743,586	$ 748,737	$ 790,668
Companies not listed in TWSE/TPex	3,034,569	2,989,709	2,711,830
Limited partnership	1,456,166	1,362,266	808,715
Convertible corporate bonds	57,709	57,709	88,429
Simple Agreement for the Equity (Note)	187,223	187,223	9,585
Metal futures	56,533	—	16,803
Interest rate swap contracts	10,296	7,477	—
	5,546,082	5,353,121	4,426,030
Valuation adjustment of	1,553,840	1,759,297	2,226,502

	March 31, 2026	December 31, 2025	March 31, 2025
financial assets			
	$ 7,099,922	$ 7,112,418	$ 6,652,532
Financial liabilities at fair value through profit or loss－current			
Metal futures	$ －	$ 19,648	$ －
Exchange rate options	267	－	1,722
	$ 267	$ 19,648	$ 1,722
Financial liabilities at fair value through profit or loss－non-current			
Metal futures	$ －	$ 15,803	$ 507
Put option of convertible corporate bonds	30,200	21,800	28,000
	$ 30,200	$ 37,603	$ 28,507

(Note): This refers to a conditional equity purchase agreement under which the consolidated company prepays funds and can obtain shares or receive payment only after events such as equity fundraising, liquidity events, or dissolution occur.

1. The metal futures not applied with hedge accounting and not yet matured as of March 31, 2026, December 31, 2025, and March 31, 2025 are as below:

Financial product	Trading method	Quantity (tons)	Date of contract signing	Maturity	Contract price (NT$ thousands)		Market transaction price (NT$ thousands)		Net (loss) gains of market valuation (NT$ thousands)	
March 31, 2026										
Metal futures - copper	Buy	950	2025.04~2025.11	2026.04~2028.12	USD	8,780	USD	11,809	USD	3,029
Metal futures - copper	Selling	4,800	2026.01~2026.03	2026.04~2026.06	USD	60,417	USD	59,142	USD	1,275
Metal futures - aluminum	Buy	300	2025.02	2028.10~2029.02	USD	818	USD	844	USD	26
Metal futures - aluminum	Selling	125	2026.03	2026.12	USD	411	USD	409	USD	2
December 31, 2025										
Metal futures - copper	Buy	1,025	2025.04~2025.11	2026.01~2028.12	USD	9,133	USD	12,591	USD	3,458
Metal futures - copper	Selling	3,350	2025.10~2025.12	2026.01~2026.03	USD	38,773	USD	41,671	USD	(2,898)
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)
March 31, 2025										
Metal futures - copper	Buy	925	2021.04~2025.01	2025.04~2026.10	USD	5,538	USD	8,967	USD	3,429
Metal futures - copper	Selling	1,200	2025.02~2025.03	2025.04~2025.06	USD	11,788	USD	11,643	USD	145
Metal futures - aluminum	Buy	300	2025.02	2028.10~118.02	USD	818	USD	803	USD	(15)
Metal futures - aluminum	Selling	100	2024.10	2025.06	USD	261	USD	253	USD	8

2. The foreign currency forwards contracts not applied with hedge accounting and not yet matured as of March 31, 2025 are as below:

Financial product	Currency	Expected cash flow and maturity period	Contract price (NT$ thousands)
March 31, 2025			
Pre-purchased foreign currency forwards contracts	NTD/USD	2025.3 - 2025.4	NTD 138,638/USD 4,200

3. As of March 31, 2026 and December 31, 2025, the consolidated company has the following interest rate swap contracts that are not accounted for under hedge accounting and have not yet matured:

Financial product	Contract price (NT$ thousands)	Maturity period	Paid interest rate range	Received interest rate range
March 31, 2026				
Interest rate swap contracts	NTD 1,000,000	2028.04	1.54% (Fixed)	1.68% (Floating)

Financial product	Contract price (NT$ thousands)	Maturity period	Paid interest rate range	Received interest rate range
December 31, 2025				
Interest rate swap contracts	NTD 1,000,000	2028.04	1.54% (Fixed)	1.68% (Floating)

4. The exchange rate options not applied with hedge accounting and not yet matured as of March 31, 2026 are as below:

Financial product	Contract price (NT$ thousands)	Trading type	Buyer/ seller	Maturity	Agreed exchange rate
March 31, 2026					
Exchange rate options	USD 1,000	Put option	Seller	115.06	USD：CNY 6.87

(III) Hedging financial derivatives

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets - current			
Cash flow hedges - Metal futures contracts	$ 41,124	$ 284,413	$ 12,507
Financial assets - non-current			
Cash flow hedges - Metal futures contracts	$ 70,578	$ 109,092	$ 28,428

The metal futures not applied with hedge accounting and not yet matured as of March 31, 2026, December 31, 2025, and March 31, 2025 are as below:

Financial product	Trading method	Quantity (tons)	Date of contract signing	Maturity	Contract price (NT$ thousands)	Market transaction price (NT$ thousands)	Net (loss) gains of market valuation (NT$ thousands)
March 31, 2026							
Cash Flows hedge:							
Metal futures - copper	Buy	2,775	2024.2 - 2026.3	2027.1 - 2028.11	USD 31,141	USD 34,634	USD 3,493
December 31, 2025							
Cash Flows hedge:							
Metal futures - copper	Buy	4,675	2024.2 - 2025.12	2026.4 - 2028.11	USD 45,029	USD 57,553	USD 12,524
March 31, 2025							
Cash Flows hedge:							
Metal futures - copper	Buy	3,150	2024.3 - 2025.2	2025.01 - 2028.11	USD 29,395	USD 30,629	USD 1,234

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

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets at fair value through other comprehensive income - current			
Listed (OTC) company stocks	$ 18,067	$ 18,067	$ 16,532
Valuation adjustment of financial assets	59,452	51,509	25,978
	$ 77,519	$ 69,576	$ 42,510
Financial assets at fair value through other comprehensive income - non-current			
Shares of companies listed in TWSE/TPex/emerging stock market	$ 244,263	$ 235,580	$ 207,399
Companies not listed in	743,220	741,993	747,080
	987,483	977,573	954,479
Valuation adjustment of financial assets	778,667	684,291	400,500
	$ 1,766,150	$ 1,661,864	$ 1,354,979

(V) Financial assets measured at amortized cost

	March 31, 2026	December 31, 2025	March 31, 2025
Time deposits over three months	$ 1,505,343	$ 1,383,089	$ 1,560,343

The consolidated company's financial assets measured at amortized cost are not pledged.

(VI) Notes/accounts Receivable

	March 31, 2026	December 31, 2025	March 31, 2025
Notes/accounts Receivable	$ 4,202,535	$ 3,970,687	$ 4,127,445
Loss allowance	(47,448)	(47,104)	(46,535)
Net amount of notes/accounts receivable	$ 4,155,087	$ 3,923,583	$ 4,080,910

The average credit period on the sale of goods was approximately 30 to 90 days, and no interest was charged on trade receivables. The determination of the collectability of account receivables and note receivable requires the consolidated 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 consolidated 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 consolidated company executes credit rating.

The consolidated 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 consolidated 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 consolidated 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 consolidated company continues to recourse, and if recoveries are made, these are recognized in profit or loss.

The expected credit risks of the consolidated 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
March 31, 2026						
Expected credit loss rate	0%-2%	0%-10%	0%-35%	0%-100%	100%	
Total carrying amount	$4,006,110	$169,916	$ 19,014	$ 5,016	$ 2,479	$4,202,535
Allowance for losses (expected credit losses during the duration)	(35,328)	(5,223)	(2,684)	(1,734)	(2,479)	(47,448)
Amortized costs	$3,970,782	$164,693	$ 16,330	$ 3,282	$ —	$4,155,087

	Not overdue	Overdue within 30 days	Overdue 31-60 days	Overdue 61-365 days	Overdue more than 365 days	Total
December 31, 2025						
Expected credit loss rate	0%-2%	0%-10%	0%-35%	0%-100%	100%	
Total carrying amount	$3,614,007	$187,293	$ 84,589	$ 82,344	$ 2,454	$3,970,687
Allowance for losses (expected credit losses during the duration)	(27,370)	(211)	(1,245)	(15,824)	(2,454)	(47,104)
Amortized costs	$3,586,637	$187,082	$ 83,344	$ 66,520	$ —	$3,923,583

	Not overdue	Overdue within 30 days	Overdue 31-60 days	Overdue 61-365 days	Overdue more than 365 days	Total
March 31, 2025						
Expected credit loss rate	0%~2%	0%~10%	0%~35%	0%~100%	100%	
Total carrying amount	$3,861,616	$186,495	$ 9,647	$ 65,438	$ 4,249	$4,127,445
Allowance for losses (expected credit losses during the duration)	(15,946)	(176)	(34)	(26,130)	(4,249)	(46,535)
Amortized costs	$3,845,670	$186,319	$ 9,613	$ 39,308	$ —	$4,080,910

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

	Three months ended March 31, 2026	Three months ended March 31, 2025
Beginning balance	$ 47,104	$ 50,140
Impairment loss (gain) provided for the current period	—	(3,827)
Foreign currency exchange difference	344	222
Closing balance	$ 47,448	$ 46,535

(VII) Inventory - net

1. Manufacturing

	March 31, 2026	December 31, 2025	March 31, 2025
Raw materials	$ 2,332,733	$ 2,534,155	$ 1,542,975
Materials	50,536	50,308	56,499
Work in process	1,697,701	1,859,649	1,216,579
Semi-finished product	26,763	43,397	49,215
Finished goods	4,069,482	3,520,018	4,043,134
Goods	5,541	211,755	193,019
Inventory in transit	203,423	355,485	166,025
	8,386,179	8,574,767	7,267,446
Less: Allowance for devaluation losses	(80,204)	(72,139)	(57,619)
Net Amount	$ 8,305,975	$ 8,502,628	$ 7,209,827

2. Construction

	March 31, 2026	December 31, 2025	March 31, 2025
Land held for sale	$ —	$ —	$ —
Houses for sale	—	—	—
	—	—	—
Building and land under construction	217,413	217,413	217,413
Construction in progress	84,514	72,892	35,630
	301,927	290,305	253,043
	301,927	290,305	253,043
Less: Allowance for devaluation losses	—	—	—
Net Amount	$ 301,927	$ 290,305	$ 253,043

3. Expenses related to inventory recognized in the current period

	Q1 2026	Q1 2025
Cost of inventory sold	$ 6,752,200	$ 6,154,514
Inventory shortage	8,852	7,974
Inventory valuation losses	8,065	(44,657)
	$ 6,769,117	$ 6,117,831

The inventory valuation loss in Q1 2026 was primarily attributable to the decline in copper prices, while the reversal gain on inventory valuation in Q1 2025 was primarily attributable to the increase in copper prices.

(VIII) Investment under equity method

Affiliates of the Company are listed below:

Name of investee	March 31, 2026 Carrying amount	March 31, 2026 Shareholding ratio %	December 31, 2025 Carrying amount	December 31, 2025 Shareholding ratio %	March 31, 2025 Carrying amount	March 31, 2025 Shareholding ratio %
AD Engineering Co., Ltd.	$ 163,401	27.00	$ 162,375	27.00	$ 149,732	27.00
Jung Shing Wire Co., Ltd.	571,496	21.46	559,460	21.46	539,273	21.46
Teco(Vietnam) Eletric & Machinery Co.,Ltd.	68,573	20.00	66,882	20.00	67,114	20.00
Otto2 Holdings Corporation	—	20.01	—	20.01	—	20.01
Huizhou Huaxing Intelligent Equipment Co., Ltd.	68,926	42.00	67,158	42.00	69,800	42.00
AMIT System Service Ltd	—	37.14	—	37.14	—	37.14
Hengs Technology Co., Ltd.	362,033	26.01	362,898	26.01	328,781	25.90
Tenart Biotech Limited.	38,448	24.53	36,341	24.53	36,201	24.53
United Aluminum Technology Co., Ltd.	151,830	35.37	157,288	35.37	131,847	35.00
Shengri Energy Storage Technology Co., Ltd.	392,163	30.00	392,456	30.00	—	—
SMILE 1	58,843	50.00	8,841	50.00	—	—
	$1,875,713		$1,813,699		$1,322,748	

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 consolidated company when applying the equity method, as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
Total assets	$ 13,207,874	$ 12,451,886	$ 10,047,308
Total liabilities	(6,442,825)	(5,749,982)	(4,946,122)
Net assets	$ 6,765,049	$ 6,701,904	$ 5,101,186

	Q1 2026	Q1 2025
Operating revenue	$ 1,164,784	$ 1,003,347
Net profit for the current period	$ 46,374	$ (9,871)
Share of profit or loss of associates accounted for using the equity method	$ 8,931	$ (2,804)

1. The investments in long-term equity valuated with equity method of the consolidated company, and the related investment gains and losses thereof are calculated based on the financial statements of the investees not audited by CPAs.
2. The Group invested in Jung Shing Wire Co., Ltd., with open quotation; its fair value as of March 31, 2026, December 31, 2025, and March 31, 2025 were NT$527,482 thousand, NT$536,576 thousand, and NT$672,994 thousand, respectively.
3. In April 2025, the consolidated company has bought 71 thousand shares of Hengs Technology Co., Ltd. in Tpex consecutively, and thus the shareholding ratio became 26.01% at the end of the period.
4. In the second quarter of 2025, the consolidated 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%.

5. In response to future business development, the consolidated company made new investments in Shengri Energy Storage Technology Co., Ltd. and SMILE 1 LLC in September and October 2025.
6. Please refer Note 8 for the investment under the equity method provided as collaterals by the consolidated company.

(IX) Property, plant and equipment

Cost	Balance on January 1, 2026	Addition	Disposal	Reclassification	Effect of foreign currency exchange difference	Balance on March 31, 2026
Land and land improvement	$ 2,111,804	$ —	$ —	$ —	$ —	$ 2,111,804
Houses and buildings	1,950,384	5,065	—	3,934	5,291	1,964,674
Machinery equipment	21,565,231	19,229	(8,752)	54,423	19,832	21,649,963
Transportation equipment	172,731	1,365	(739)	—	876	174,233
Other equipment	1,903,914	10,967	(37,109)	19,960	4,420	1,902,152
Lease improvement	6,133	70	—	—	76	6,279
Unfinished construction and equipment to be inspected	3,034,292	279,968	—	5,337	60	3,319,657
Total	$ 30,744,489	$ 316,664	$ (46,600)	$ 83,654	$ 30,555	$ 31,128,762

Accumulated depreciation and impairment	Balance on January 1, 2026	Addition	Disposal	Reclassification	Effect of foreign currency exchange difference	Balance on March 31, 2026
Land and land improvement	$ 33,731	$ 1,031	$ —	$ —	$ —	$ 34,762
Houses and buildings	1,463,657	13,806	—	—	4,081	1,481,544
Machinery equipment	6,707,095	258,413	(8,339)	—	15,136	6,972,305
Transportation equipment	116,966	2,891	(582)	—	658	119,933
Other equipment	1,451,637	55,068	(36,795)	—	3,317	1,473,227
Lease improvement	4,720	254	—	—	40	5,014
Total	$ 9,777,806	$ 331,463	$ (45,716)	$ —	$ 23,232	$ 10,086,785

Cost	Balance on January 1, 2025	Addition	Disposal	Reclassification	Effect of foreign currency exchange difference	Balance on March 31, 2025
Land and land improvement	$ 2,102,789	$ —	$ —	$ 6,170	$ —	$ 2,108,959
Houses and buildings	2,270,667	3,358	(61)	21,766	8,909	2,304,639
Machinery equipment	17,126,206	15,666	(108,404)	99,274	10,226	17,142,968
Transportation equipment	155,043	1,289	(3,889)	950	458	153,851
Other equipment	1,949,194	7,793	(43,675)	10,438	4,472	1,928,222
Lease improvement	6,132	—	—	—	44	6,176
Unfinished construction and equipment to be inspected	4,155,067	1,365,345	—	(1,801)	311	5,518,922
Total	$ 27,765,098	$ 1,393,451	$ (156,029)	$ 136,797	$ 24,420	$ 29,163,737

Accumulated depreciation and impairment	Balance on January 1, 2025	Addition	Disposal	Reclassification	Effect of foreign currency exchange difference	Balance on March 31, 2025
Land and land improvement	$ 29,909	$ 928	$ —	$ —	$ —	$ 30,837
Houses and buildings	1,674,959	17,340	(61)	—	6,534	1,698,772
Machinery equipment	6,149,230	193,697	(97,101)	—	7,979	6,253,805
Transportation equipment	116,803	2,251	(2,633)	—	347	116,768
Other equipment	1,489,624	25,449	(41,580)	—	3,594	1,477,087
Lease improvement	3,712	252	—	—	13	3,977
Total	$ 9,464,237	$ 239,917	$ (141,375)	$ —	$ 18,467	$ 9,581,246

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

(X) Lease Agreements

1. Right-of-use assets

Cost	Balance on January 1, 2026	Addition	Decrease	Effect of foreign currency exchange difference	Balance on March 31, 2026
Land	$ 1,652,711	$ 3,998	$ —	$ 3,020	$ 1,659,729
Houses and buildings	45,112	2,234	—	1,307	48,653
Transportation equipment	80,081	1,841	(5,397)	—	76,525
Other equipment	350,559	—	—	—	350,559
Total	$ 2,128,463	$ 8,073	$ (5,397)	$ 4,327	$ 2,135,466

Accumulated depreciation and impairment	Balance on January 1, 2026	Addition	Decrease	Effect of foreign currency exchange difference	Balance on March 31, 2026
Land	$ 255,798	$ 20,319	$ —	$ 732	$ 276,849
Houses and buildings	26,656	2,767	—	810	30,233
Transportation equipment	27,259	4,996	(5,366)	—	26,889
Other equipment	92,265	4,625	—	—	96,890
Total	$ 401,978	$ 32,707	$ (5,366)	$ 1,542	$ 430,861

Cost	Balance on January 1, 2025	Addition	Decrease	Effect of foreign currency exchange difference	Balance on March 31, 2025
Land	$ 1,528,147	$ 18,573	$ —	$ 3,164	$ 1,549,884
Houses and buildings	58,640	1,526	—	970	61,136
Transportation equipment	48,676	12,740	(2,063)	—	59,353
Other equipment	336,635	—	—	—	336,635
Total	$ 1,972,098	$ 32,839	$ (2,063)	$ 4,134	$ 2,007,008

Accumulated depreciation and impairment	Balance on January 1, 2025	Addition	Decrease	Effect of foreign currency exchange difference	Balance on March 31, 2025
Land	$ 189,802	$ 18,401	$ —	$ 484	$ 208,687
Houses and buildings	18,932	3,448	—	328	22,708
Transportation equipment	19,778	3,335	(2,063)	—	21,050
Other equipment	74,307	4,407	—	—	78,714
Total	$ 302,819	$ 29,591	$ (2,063)	$ 812	$ 331,159

2. Lease liabilities

	March 31, 2026	December 31, 2025	March 31, 2025
Carrying amount of lease liabilities			
Current	$ 116,461	$ 112,093	$ 103,771
Non-current	$ 1,420,653	$ 1,457,964	$ 1,352,502

Discount rate ranges of lease liabilities are as below:

	March 31, 2026	December 31, 2025	March 31, 2025
Land	1.32%～9.80%	1.32%～9.80%	1.32%~9.80%
Houses and buildings	1.55%～6.43%	1.55%～6.43%	1.55%~6.43%
Transportation equipment	2.00%～3.54%	2.00%～3.54%	2.00%~3.54%
Other equipment	1.73%～2.49%	1.73%～2.49%	1.73%~2.19%

3. Other information on lease

	March 31, 2026	March 31, 2025
Short-term lease expenses	$ 1,123	$ 1,856
Lease expenses of low-value assets	$ 150	$ 523
Variable lease payment not included in lease liability measurement	$ 611	$ 651
Total cash outflow from lease	$ (52,846)	$ (51,769)

(XI) Investment Property - net

Cost	Balance on January 1, 2026	Addition	Decrease	Balance on March 31, 2026
Land	$ 1,039,111	$ —	$ —	$ 1,039,111
Houses and buildings	386,992	—	—	386,992
Total	$ 1,426,103	$ —	$ —	$ 1,426,103

Accumulated depreciation and impairment	Balance on January 1, 2026	Addition	Decrease	Balance on March 31, 2026
Houses and buildings	$ 110,392	$ 2,177	$ —	$ 112,569

Cost	Balance on January 1, 2025	Addition	Decrease	Balance on March 31, 2025
Land	$ 1,039,111	$ —	$ —	$ 1,039,111
Houses and buildings	386,992	—	—	386,992
Total	$ 1,426,103	$ —	$ —	$ 1,426,103

Accumulated depreciation and impairment	Balance on January 1, 2025	Addition	Decrease	Balance on March 31, 2025
Houses and buildings	$ 101,567	$ 2,296	$ —	$ 103,863

1. The fair value of the investment properties held by the Group on March 31, 2026, December 31, 2025, and March 31, 2025 were NT$2,412,980 thousand, NT$2,419,890 thousand, and NT$2,482,446 thousand, respectively. The said fair values were determined based on appraisals conducted by independent appraisers who are not related parties on July 3, 2024 and December 31, 2023 as well as evaluations of market prices for similar properties in the vicinity of the relevant assets.
2. Please refer to Note 8 for the information of investment property provided as collaterals.

(XII) Intangible assets

Cost	Balance on January 1, 2026	Addition	Disposal	Reclassification	Effect of foreign currency exchange difference	Balance on March 31, 2026
Computer software design fee	$ 2,264	$ —	$ —	$ —	$ 3	$ 2,267
Operation right	345,524	—	—	—	—	345,524
Goodwill	1,570	—	—	—	—	1,570
Patent right and other	1,366	—	—	—	29	1,395
Total	$ 350,724	$ —	$ —	$ —	$ 32	$ 350,756

Accumulated amortization and impairment	Balance on January 1, 2026	Addition	Disposal	Reclassification	Effect of foreign currency exchange difference	Balance on March 31, 2026
Computer software design fee	$ 1,705	$ 63	$ —	$ —	$ —	$ 1,768
Operation right	32,252	4,319	—	—	—	36,571
Goodwill	1,570	—	—	—	—	1,570
Patent right and other	1,202	—	—	—	24	1,226
Total	$ 36,729	$ 4,382	$ —	$ —	$ 24	$ 41,135

Cost	Balance on January 1, 2025	Addition	Disposal	Reclassification	Effect of foreign currency exchange difference	Balance on March 31, 2025
Computer software design fee	$ 1,779	$ —	$ —	$ —	$ —	$ 1,779
Operation right	345,524	—	—	—	—	345,524
Goodwill	1,570	—	—	—	—	1,570
Patent right and other	1,464	—	—	—	10	1,474
Total	$ 350,337	$ —	$ —	$ —	$ 10	$ 350,347

Accumulated amortization and impairment	Balance on January 1, 2025	Addition	Disposal	Reclassification	Effect of foreign currency exchange difference	Balance on March 31, 2025
Computer software design fee	$ 1,358	$ 111	$ —	$ —	$ —	$ 1,469
Operation right	14,976	4,319	—	—	—	19,295
Goodwill	455	1,115	—	—	—	1,570
Patent right and other	1,301	—	—	—	7	1,308
Total	$ 18,090	$ 5,545	$ —	$ —	$ 7	$ 23,642

(XIII) Short-term borrowings

	March 31, 2026	Interest rate range	Maturity
Borrowings for purchase of materials	$ 5,635,452	1.87%~8.00%	2026.4 - 2026.10
Collateralized loan	844,800	1.88%~4.91%	2026.4 - 2026.8
Credit loans	6,207,947	1.87%~3.15%	2026.4 - 2027.3
	$ 12,688,199		

	December 31, 2025	Interest rate range	Maturity
Borrowings for purchase of materials	$ 7,650,752	1.85%~7.70%	2026.1 - 2026.10
Collateralized loan	1,212,052	1.88%~4.95%	2026.1 - 2026.5
Credit loans	4,636,655	1.87%~3.23%	2026.1 - 2026.11
	$ 13,499,459		

	March 31, 2025	Interest rate range	Maturity
Borrowings for purchase of materials	$ 6,499,355	1.88%~5.52%	2025.4 - 2026.3
Collateralized loan	672,985	1.88%~5.77%	2025.4 - 2025.6
Credit loans	5,747,124	1.80%~2.71%	2025.5 - 2025.12
	$ 12,919,464		

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

(XIV) Short-term notes payable - net

	March 31, 2026	December 31, 2025	March 31, 2025
Commercial paper payable	$ 2,680,000	$ 2,270,000	$ 1,610,000
Less: unamortized discount	(450)	(595)	(40)
Net Amount	$ 2,679,550	$ 2,269,405	$ 1,609,960

The annual interest rates of commercial paper were 2.08% to 2.41%, 2.08% to 2.40%, and 2.09% to 2.40% as of March 31, 2026, December 31, 2025, and March 31, 2025, respectively, and maturing in April-June 2026, January-March 2026, and April-June 2025.

(XV) Corporate bonds payable

	March 31, 2026	December 31, 2025	March 31, 2025
First tranche of secured corporate bonds, 2020	$ —	$ —	$ 400,000
First tranche of secured corporate bonds, 2023	1,000,000	1,000,000	1,000,000
First tranche of secured corporate bonds, 2024	1,000,000	1,000,000	1,000,000
The 5th issuance of unsecured convertible corporate bonds	2,000,000	2,000,000	2,000,000
Less: corporate bonds payable	(143,862)	(153,587)	(182,986)
	3,856,138	3,846,413	4,217,014
Less: Long-term liabilities due within one year	—	—	(400,000)
	$ 3,856,138	$ 3,846,413	$ 3,817,014

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

Type of corporate bonds	Issuance period:	Method of repayment with interest	Annual interest rate (%)
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 paied every six months since the issuance date at the coupon rate.	0.61%
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 paied 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 paied 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. The initial conversion price was $53.1 pursuant to the procedures of issuance and coversion of the Company's corporate bonds. Starting from July 20, 2025, the Company adjusted the conversion price of its convertible bonds 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."

	March 31, 2026
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 - current	(15,200)
Components of liabilities on the date of issuance	1,797,815
Interest calculated at an effective interest rate of 2.13%	58,323
Liability component as of March 31, 2026	$ 1,856,138

(XVI) Long-term borrowings

	March 31, 2026	Interest rate range	Maturity
Collateralized loan			
Bank SinoPac syndicated loan (I)	$ 2,258,201	2.78%	2026.11
Bank SinoPac syndicated loan (II)	3,449,198	2.78%	2031.2
Bank SinoPac syndicated loan (III)	770,869	3.20%	2030.8
Bank SinoPac syndicated loan (IV)	3,798,837	3.20%	2029.03
Bank borrowings	4,241,671	1.73%~2.59%	2026.4 - 2043.11
	14,518,776		
Credit loans			
Taishin Bank syndicated loan	822,550	5.26%~5.52%	2026.4 - 2026.6
Bank borrowings	3,757,433	2.30%~2.73%	2026.5 - 2031.1
	4,579,983		
Subtotal	19,098,759		
Less: Due within one year	(2,085,713)		
Maturity over one year	$ 17,013,046		

	December 31, 2025	Interest rate range	Maturity
Collateralized loan			
Bank SinoPac syndicated loan (I)	$ 2,314,892	2.57%~2.78%	2026.11
Bank SinoPac syndicated loan (II)	3,506,684	2.78%	2031.2
Bank SinoPac syndicated loan (III)	796,696	3.20%	2030.8
Bank SinoPac syndicated loan (IV)	3,174,434	2.99%~3.20%	2027.7
Bank borrowings	3,771,605	1.73%~2.72%	2026.3 - 2043.11
	13,564,311		
Credit loans			
Taishin Bank syndicated loan	863,639	5.4%~5.54%	2027.3
Bank borrowings	3,539,372	2.09%~2.73%	2026.4 - 2031.1
	4,403,011		
Subtotal	17,967,322		
Less: Due within one year	(1,757,541)		
Maturity over one year	$ 16,209,781		

		March 31, 2025	Interest rate range	Maturity
Collateralized loan				
Bank SinoPac syndicated loan (I)	$	2,484,963	2.78%	2026.11
Bank SinoPac syndicated loan (II)		3,679,144	2.78%	2031.2
Bank SinoPac syndicated loan (III)		874,174	3.20%	2030.8
Bank borrowings		3,685,992	1.73%~2.72%	2026.3 - 2043.11
		10,724,273		
Credit loans				
Taishin Bank syndicated loan		244,140	5.99%	2027.3
Bank borrowings		3,890,029	1.73%~2.72%	2025.6 - 2032.4
		4,134,169		
Subtotal		14,858,442		
Less: Due within one year		(2,168,404)		
Maturity over one year	$	12,690,038		

1. Bank SinoPac syndicated loan (I)

On April 22 2020, Sub-subsidiary company, SIN JHONG SOLAR POWER CO., LTD. entered into a syndicated loan with group of financial institutions, to construct solar power plant in Tainan and repay bank loans. The major content as follows:

(1) The credit line was divided into part A and B, which amounted to $3 billion and $3.2 billion, respectively; and the total line of credit amounted to 3.2 billion.

(2) Credit period:

A. Part A will be repaid 30 months from the signing date.

B. Part B will be repaid 5 years from the first implement date, only if conform to the agreement can be extendable.

(3) Collateral

A. Pledge shares: All the SIN JHONG SOLAR POWER CO LTD. shares have been pledged before the first application.

B. Movables: the Group will sign Mortgage Setting Contract for maximum movables
what mortgage the solar power plant that will be constructed and reached maximum mortgage setting condition, as well as setting first priority.

C. Property mortgage: The consolidated company shall, at the time specified in the contract, execute the agreement for establishing a mortgage on the building improvements of the booster station of the solar power plant under the credit facility, in accordance with other agreed terms, and complete the registration of the first-priority maximum-amount mortgage.

(4) Under the agreement SIN JHONG CO., LTD. should maintain certain multiples of Interest Protection on every half fiscal year during the tenors of the loans. The computations are done based on the audited financial report and semiannual financial report before audited.

2. Bank SinoPac syndicated loan (II)

In order to repay loans from financial institutions and to support the construction of the solar power plant in Tainan's Qigu District, Jhih-Guang Energy Co., Ltd. entered into a syndicated loan agreement with nine financial institutions on February 10, 2025, for a sum of NT$5.7 billion. The main contents of the agreement are as follows:

(1) The credit line was divided into Parts A (the operation period of the Phase I field) and B (the Phase II field). Part A is amounted to NT$4 billion and Part B is amounted to NT$1.7 billion. The total line of credit amounted to NT$5.7 billion.

(2) Credit period:

A. Part A: [6] years since the date of the first drawdown.

B. Part B-1: (the construction period of the Phase II field) [30] months since the date of the first drawdown of Part B-1.

C. Part B-2: (the operation period of the Phase II field) [6] years since the date of the first drawdown of Part B-2.

(3) Collateral

A. The mortgage of movable property: Upon completion of the solar power plant under the case and when the equipment reaches a state allowing for setting a maximum-limit mortgage, a contract for the establishment of a first-priority maximum-limit mortgage shall be signed for the relevant movable property equipment of the solar power generation system, and the registration process shall be completed.

B. The mortgage of movable property: Upon completion of the solar power plant under the case and when the equipment reaches a state allowing for the establishment of a maximum-limit mortgage, the consolidated company shall enter the first-priority maximum-limit mortgage contract with the custodian bank of the collaterals, and complete the registration of the first-priority maximum-limit mortgage setting.

C. The mortgage of real estate: For the real estate in the state allowing mortgage setting under the case, the mortgage setting contract of building improvement is entered, to set the first-priority maximum-limit mortgage and complete the registration.

(4) The principal interest coverage ratio is calculated for projects that have obtained an official power purchase agreement letter from Taiwan Power Company. Under the agreement, the certain interest coverage ratio shall be maintained on every half fiscal year during the tenors of the loans. The computations are done based on the semiannual self-prepared financial reports or the fictitious statement of cash flows for the past 12 months.

3. Bank SinoPac syndicated loan (III)

On August 18 2023, Sub-subsidiary company, Jhih-Guang Energy Co., Ltd., entered into a syndicated loan with group of financial institutions, to construct energy storage system in Tainan and repay bank loans. The major content as follows:

(1) The credit line was divided into part A and B, which amounted to $1 billion and $1 billion, respectively; and the total line of credit amounted to 1 billion.

(2) Credit period:

A. Part A will be repaid 12 months from the signing date.

B. Part B will be repaid 6 years from the first implement date, only if conform to the agreement can be extendable.

(3) Collateral

A. Movables: Jhih-Guang Energy Co., Ltd. will sign Mortgage Setting Contract for maximum movables what mortgage the energy storage system that will be constructed and reached maximum mortgage setting condition. As well as setting first priority.

B. Real estate: To secure the borrower's obligations under this contract, if the energy storage system and related equipment in this credit facility are classified as Real estate, the borrower shall, in accordance with the timing specified in this contract, upon completion of the construction of the energy storage system under this credit facility and once the related real property (if any) is eligible for establishing a maximum mortgage, enter into a building improvement mortgage agreement with the collateral management bank for the real property and other agreed matters related to the energy storage system under this credit facility, and complete the registration for the first-priority maximum mortgage.

(4) Under the agreement SIN JHONG CO., LTD. should maintain certain multiples of Interest Protection on every half fiscal year during the tenors of the loans. The computations are done based on the audited financial report and semiannual financial report before audited.

4. Bank SinoPac syndicated loan (IV)

On July 12, 2024, Sub-subsidiary company, JHIH-PUENERGY CO., LTD., entered into a syndicated loan with eight financial institutions, to construct energy storage system in Longjing District of Taichung City, and repay bank loans. The major content as follows:

(1) The credit line was divided into part A and B, which amounted to NT$3.92 billion and NT$3.92 billion, respectively; and the total line of credit amounted to NT$7.84 billion.

(2) Credit period:

A. Part A will be repaid 30 months since the date of the first drawdown.

B. Part B will be repaid 3 years from the first implement date, only if conform to the agreement can be extendable.

(3) Collateral

A. Pledge shares: 51% of Infinity Energy Storage’s shares have been pledged before the first application of drawdown. The mortgage of movable property: Upon completion of the equipment related to energy storage under the case and when the equipment reaches a state allowing for the establishment of a maximum-limit mortgage, Infinity Energy Storage shall enter the first-priority maximum-limit mortgage contract with the custodian bank of the collaterals, and complete the registration of the first-priority maximum-limit mortgage setting.

B. The mortgage of real estate: at the time agreed in the contract, Infinity Energy Storage would sign the other agreement to the Mortgage Setting Contract for buildings improvement for these attached facilities of the case recognized by the competent authorities and complete the registration of the first-priority maximum-limit mortgage setting.

(4) Under the agreement, the certain interest coverage ratio shall be maintained every quarter. The calculation is based on the audited annual financial statements and self-prepared quarterly and semi-annual financial statements of Infinity Energy Storage (to be examined since the fourth month after the case starts to collect the assitive service fee from Taipower), or when the bank managing the credit line deems necessary.

5. Taishin Bank syndicated loan

Sub-subsidiary company, Ta Ya (China) Holding Ltd. entered into a syndicated loan with group of financial institutions, to pay outstanding syndicated loan of Heng Ya Electric Ltd. and plan to resume production and the plant expansion of Ta Ya (Zhangzhou) Holding Ltd. Main contents are as followed:

(1) The credit line was divided into part A-1, A-2 and B, which amounted to USD 30,000 thousand and USD 30,000 thousand respectively; and the total line of credit amounted to USD 60,000 thousand.
(2) Credit period:
A. Part A-1 will be repaid in 3 years after the signing date.
B. Part A-2 will be repaid in 3 years after the signing date.
C. Part B will be repaid in 3 years after the signing date.
(3) Collateral
Company guarantee contract: The Company was the joint guarantor, and provides the company guarantee contract, promissory notes, POA of promissory notes, among other guarantee documents and instruments.
(4) Under the agreement, during the duration of the loan, the joint guarantor shall maintain a certain interest coverage ratio, debt ratio, and minimum tangible net assets. The said financial ratios are based on the autided annual consolidated financial statements audited. The guarantor shall provide the consolidated and parent company only financial statements for the year, audited and certified by a CPA, within three months after the end of each fiscal year.

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

(XVII) Liability provision

2026	Warranty	Decommissioning liability	Total
Balance on January 1	$ 100,000	$ 18,755	$ 118,755
Provision for liabilities recognized in the current period	9,400	106	9,506
Payments made in the current period	(4)	(323)	(327)
Balance on March 31	$ 109,396	$ 18,538	$ 127,934

2025	Warranty	Decommissioning liability	Total
Balance on January 1	$ 100,000	$ 18,809	$ 118,809
Provision for liabilities recognized in the current period	13,171	104	13,275
Payments made in the current period	—	—	—
Balance on March 31	$ 113,171	$ 18,913	$ 132,084

	March 31, 2026	December 31, 2025	March 31, 2025
Current	$ 109,396	$ 100,000	$ 113,171
Non-current	$ 18,538	$ 18,755	$ 18,913

1. Warranty

The provision for warranty was based on historical experience, the management’s judgments and other known reasons for possible returns and rebates. The provision was recognized as a reduction of operating income in the periods the related goods were sold.

2. Decommissioning liability

The decommissioning liability means that the solar power plants of the Group's subsidiaries not levied recycling fee of modules, have a legal decommissioning obligation when they reaches the operational life in the future and is approved for decommissioning by the competent authority. According to the requirements of International Accounting Standards No.37 "Provisions, Contingent Liabilities and Contingent Assets", the Group estimates the decommissioning costs at that time and discounts the cost amount at the effective interest rate as the carrying amount of the recognized decommissioning liabilities and capitalize the cost of decommissioning, increasing the carrying amount of property, plant and equipment.

The Group recognizes the increase in decommissioning liabilities due to discounts over time and the interest expenses annually. The Group reviews changes in decommissioning obligations at the end of each reporting period and adjusts to reflect the best estimates.

(XVIII) Retirement benefit plans

1. Defined contribution plan

The consolidated company recognized expenses under defined contribution plans amounting to NT$7,212 thousand and NT$7,045 thousand for the three months ended March 31, 2026 and 2025, respectively.

2. Defined benefit liabilities

The consolidated company recognized expenses under defined benefit plans amounting to NT$1,617 thousand and NT$1,567 thousand for the three months ended March 31, 2026 and 2025, respectively.

(XIX) Equity

1. Common share capital

As of March 31, 2026, December 31, 2025, and March 31, 2025, the total authorized capital stock of Ta Ya Company 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, 785,261,944 shares, and 773,657,087 shares, respectively, all of which were common shares. All payments for the issued shares had been received.

2. Capital surplus

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. The capital surplus accounted as of March 31, 2026, December 31, 2025, and March 31, 2025 were NT$2,334,684 thousand, NT$2,334,684 thousand, and NT$ 2,332,955 thousand, respectively, primarily composed of treasury share transactions, share issuance premium, conversion premium from convertible corporate bonds, and warrants of convertible corporate bonds.

3. Retained earnings and dividend policy

According to Ta Ya 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.

Details of Ta Ya's earnings distribution and dividend distribution per share for 2025 and 2024 are as follows:

	Appropriation and distribution of earnings		Dividend per share (NT$)	
	2025	2024	2025	2024
Legal reserve	$ 131,048	$ 172,976		
Cash dividend	549,683	580,243	0.70	0.75
Share dividend	—	116,048	—	0.15
	$ 680,731	$ 869,267		

The aforementioned cash dividends were resolved for distribution by the Board of Directors on March 31, 2026 and April 10, 2025, respectively. The remaining earnings distribution items for 2024 were also approved at the annual general shareholders' meeting held on May 23, 2025, while the remaining earnings distribution items for 2025 remain subject to approval at the annual general shareholders' meeting scheduled to be held on May 22, 2026.

For the policy of distributing employees' and directors' remuneration, please refer to Note 6 (25)

4. Other equity items
   (1). Difference of exchange from translating the financial statements of foreign operations:

	Three months ended March 31, 2026	Three months ended March 31, 2025
Beginning balance	$ (194,240)	$ (156,117)
Difference of exchange from translating the financial statements of foreign operations	48,250	20,030
Share in comprehensive income of associates recognized using equity method	7,723	6,674
Effect of income tax	(10,150)	(4,263)
Closing balance	$ (148,417)	$ (133,676)

The exchange differences of the consolidated company's foreign operations from their functional currencies to the consolidated company's presentation currency (i.e. New Taiwan dollars) 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

	Three months ended March 31, 2026	Three months ended March 31, 2025
Beginning balance	$ 671,742	$ 469,621
Unrealized valuation profits and losses from the equity instrument at fair value through other comprehensive income	95,026	(85,093)
Disposal of equity instruments at fair value through other comprehensive income	－	(712)
Effect of income tax	－	702
Closing balance	$ 766,768	$ 384,518

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.

5. Non-controlling interests

	Three months ended March 31, 2026	Three months ended March 31, 2025
Beginning balance	$ 2,643,365	$ 2,588,986
Share attributed to non-controlling interests:		
Net profit for the year	85,540	84,067
Difference of exchange from translating the financial statements of foreign operations	7,376	3,449
Unrealized profits and losses from financial assets at fair value through other comprehensive income	6,978	(5,600)
Increase in non-controlling interests	6	6
Balance on March 31	$ 2,743,265	$ 2,670,908

(XX) Treasury shares

	Q1 2026			
Reason of recovery	Beginning number of shares	Addition during the period	Decrease during the period	Ending number of shares
Shares of the parent company held by subsidiaries	2,317,419	—	—	2,317,419

	Q1 2025			
Reason of recovery	Beginning number of shares	Addition during the period	Decrease during the period	Ending number of shares
Shares of the parent company held by subsidiaries	2,283,173	—	—	2,283,173

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:
   As of March 31, 2026, December 31, 2025, and March 31, 2025, the shares of the Company held were 2,317,419 shares, 2,317,419 shares, and 2,283,173 shares. The market price per share were NT$31.65, NT$37.95, and NT$39.20.

(XXI) Income Tax

1. Income tax recognized under profit and loss

	Q1 2026	Q1 2025
Income tax for the current period.		
Generated during the period	$ 187,597	$ 115,200
Adjustment for previous years	—	1,009
	187,597	116,209
Deferred income tax		
Generated during the period	21,086	10,024
Income tax expenses	$ 208,683	$ 126,233

2. Income tax recognized under other comprehensive income

	Q1 2026	Q1 2025
Difference of foreign operation translation	$ 10,150	$ 4,263
Unrealized valuation profits and losses from the equity instrument at fair value through other comprehensive income	—	(702)
	$ 10,150	$ 3,561

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

(XXII) Earnings (losses) per share

Unit: NT$ per share

	Three months ended March 31, 2026	Three months ended March 31, 2025
Basic earnings (losses) per share	$ 0.66	$ (0.08)
Diluted earnings (losses) per share	$ 0.64	$ (0.07)

The net income and the weighted average number of common shares used to calculate earnings (losses) per share are as follows:

Net profit (loss) for the current period	Three months ended March 31, 2026	Three months ended March 31, 2025
Net income used to calculate basic earnings (losses) per share	$ 518,017	$ (65,687)
Effect of potentially dilutive common shares:		
Interest of convertible corporate bonds after tax	7,780	7,616
Net income used to calculate diluted earnings (losses) per share	$ 525,797	$ (58,071)
Number of shares		
Weighted average number of common shares used in the computation of basic earnings per share.	784,027	784,027
Effect of potentially dilutive common shares:		
Convertible corporate bonds	38,986	37,665
Weighted average number of common shares used in the computation of diluted earnings per share.	823,013	821,692

(XXIII) Disposal of subsidiary

2025:

In April 2025, the consolidated company entered into an agreement for the disposal of Heng Ya Electric (Kunshan), which is engaged in the production and processing of precision enameled wire. The consolidated company completed the disposal on December 12, 2025, and lost control over the subsidiaries.

1. Consideration received:

	Heng Ya Electric (Kunshan) Ltd.
Receivable from disposal of investments	$ 805,734
Total consideration received	$ 805,734

2. Analysis of assets and liabilities upon loss of control:

	Heng Ya Electric (Kunshan) Ltd.
Current assets	
Non-current assets held for sale	$ 228,505
Current liabilities	
Non-current liabilities held for sale	(463)
Net assets disposed	$ 228,042

3. Gain on disposal of a subsidiary:

	Heng Ya Electric (Kunshan) Ltd.
Consideration received	$ 805,734
Net assets disposed	(228,042)
Gain on disposal	$ 577,692

4. Net cash outflow from disposal of subsidiaries:

	Heng Ya Electric (Kunshan) Ltd.
Consideration received in cash and cash equivalents	$ —
Less: Balance of cash and cash equivalent from disposal	(185,224)
	$ (185,224)

(XXIV) Operating revenue

1.disaggregation of customer contractual revenues

	Q1 2026	Q1 2025
Sales revenue	$ 7,452,126	$ 6,500,640
Electricity business revenue	368,478	365,785
Processing income	6,303	8,536
Construction revenue	376,373	245,456
Other income	137,786	22,727
Total	$ 8,341,066	$ 7,143,144

2. Contract balance

	March 31, 2026	December 31, 2025	March 31, 2025
Contract assets	$ 3,556,262	$ 3,131,779	$ 2,023,801

	March 31, 2026	December 31, 2025	March 31, 2025
Contract liabilities	$ 579,986	$ 485,516	$ 506,912

As of March 31, 2026 and 2025, the amount from the contract liabilities at the beginning of the year recognized in operating revenue are NT$177,726 thousand and NT$215,957 thousand, respectively.

(XXV) Additional information on expense nature

	Q1 2026	Q1 2025
Depreciation and amortization expenses		
Depreciation of property, plant and equipment	$ 303,676	$ 239,917
Right-of-use assets	32,707	29,591
Depreciation of investment property	2,177	2,296
Amortization of intangible assets	4,382	4,970
Total	$ 342,942	$ 276,774

	Q1 2026	Q1 2025
Employee benefit expense		
Salaries, bonuses, and bonuses	$ 352,786	$ 271,502
Labor and national health insurance expenses	26,499	27,515
Pension expense	8,829	8,612
Director’s remuneration	616	621
Other employee benefit expense	18,103	17,802
Total	$ 406,833	$ 326,052

According to Ta Ya Company’s Articles of Incorporation, when there is profit for the year, no less than 1% shall be allocated as employee remuneration and no more than 3% shall be allocated as directors’ remuneration. 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 TA YA, that no less than 50% of the employee remuneration shall be distributed to non-executive employees.

The employee remuneration and directors' remuneration accrued by the Company for the three months ended March 31, 2026 and 2025 are as follows:

	Q1 2026	Q1 2025
Employees' remuneration	$ 5,180	$ –
Director's remuneration	$ 15,541	$ –

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.

Ta Ya held Board of Directors meetings on March 5, 2026 and March 6, 2025, respectively, at which resolutions were approved for the employee remuneration and directors' remuneration for 2025 and 2024 (all to be paid in cash) as follows:

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

The amounts of employee remuneration and directors' remuneration for 2025 and 2024 resolved by the Board of Directors of Ta Ya were consistent with the amounts recognized in the 2025 and 2024 financial reports.

The actual amounts of employee remuneration and directors' remuneration distributed by Ta Ya for 2024 were consistent with the amounts recognized in the 2024 financial reports.

Information of the aforementioned employees' and directors' remuneration can be found on the MOPS.

(XXVI) Interest revenue

	Q1 2026	Q1 2025
Bank deposits	$ 25,108	$ 21,718
Other interest revenue	1,933	864
	$ 27,041	$ 22,582

(XXVII) Other revenue

	Q1 2026	Q1 2025
Rental income	$ 2,885	$ 3,920
Dividend income	2,891	5,760
Other income	25,266	18,054
	$ 31,042	$ 27,734

(XXVIII) Other gains and losses

	Q1 2026	Q1 2025
Gains (losses) from the disposal of property, plant and equipment	$ 637	$ (1,994)
Gains (losses) on disposal of investment	82,918	44,014
Gain (loss) on foreign currency exchange	7,199	10,942
Net gains (losses) on financial assets/liabilities measured at fair value through profit or loss	(215,684)	(382,674)
Gains on lease modification	1	—
Other losses	(6,022)	(5,302)
	$ (130,951)	$ (335,014)

(XXIX) Financial cost

	Q1 2026	Q1 2025
Interest expenses		
Bank borrowings	$ 245,423	$ 203,218
Corporate bonds	18,384	18,637
Lease liabilities	8,820	8,290
Decommissioning liability	106	104
Other interest expenses	2,008	976
Less: amounts included in the cost of qualifying assets	(4,253)	(13,228)
	$ 270,488	$ 217,997

(XXX) Capital Management

The consolidated company's strategy for managing the capital structure is to lay out the plan of product development and expand the market share considering the growth and the magnitude of industry and further developing an integral plan founded on the required capacity, capital outlay, and magnitude of assets in long-term development. Ultimately, considering the risk factors such as the fluctuation of the industry cycle and the life cycle of products, the Group determines the optimal capital structure by estimating the profitability of products, operating profit ratio, and cash flow based on the competitiveness of products.

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

As of March 31, 2026, the consolidated company's overall strategy has not changed significantly.

(XXXI) Financial Instruments

1. Objectives of financial risk management

The consolidated 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 consolidated 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 consolidated 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 consolidated company must adhere to relevant financial operating procedures concerning overall financial risk management and the allocation of responsibilities.

2. Market risk

The consolidated 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 consolidated company include amounts denominated in foreign currencies, resulting in a natural hedge. The consolidated 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 consolidated company's foreign currency-denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

	March 31, 2026			December 31, 2025			March 31, 2025		
	Foreign currency	Exchange rate	NTD	Foreign currency	Exchange rate	NTD	Foreign currency	Exchange rate	NTD
Financial assets									
Monetary Item									
USD	$ 43,738	31.9800	$1,398,741	$ 52,601	31.4200	$1,652,723	$ 43,196	33.1820	$1,433,330
HKD	6,369	4.0795	25,982	6,100	4.0373	24,628	7,630	4.2652	32,543
CNY	4,456	4.6365	20,660	3,182	4.4933	14,298	3,423	4.5729	15,653
JPY	1,049,636	0.1986	208,458	1,043,599	0.1988	207,467	637,372	0.2207	140,668
Financial liabilities									
Monetary Item									
USD	$ 119,202	31.9800	$3,812,080	$ 170,972	31.4200	$5,371,940	$ 96,202	33.1820	$3,192,175
HKD	—	—	—	—	—	—	32	4.2652	136
CNY	—	—	—	4,548	4.4933	20,436	—	—	—
JPY	156,634	0.1986	31,108	33,676	0.1988	6,695	279,422	0.2207	61,668

The consolidated company's monetary items were significantly affected by exchange rate fluctuations. Total exchange gains (losses), including both realized and unrealized amounts, for Q1 2026 and Q1 2025 were NT$7,199 thousand and NT$10,942 thousand, respectively.

Sensitivity analysis of exchange rate

The consolidated 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 March 31, 2026 and 2025, if the NTD had depreciated or appreciated by 1% against foreign currencies, with all other variables held constant, profit before tax for Q1 of 2026 and 2025 would have decreased or increased by NTD 21,893 thousand and NTD 16,318 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 consolidated company's policies.

(2) Interest rate risk

The consolidated 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 consolidated company's profit before tax for Q1 of 2026 and 2025 would decrease or increase by NTD 7,257 thousand and NTD 5,799 thousand, respectively, mainly due to the consolidated company's exposure to the interest rate risk on net assets with variable interest rates.

(3) Other price risk

The consolidated company is expensed 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 had been 5% higher/lower, the consolidated company's net profit before tax for the three months ended March 31, 2026 and 2025 would have been higher/lower by NT$298,697 thousand and NT$315,735 thousand, respectively, as a result of the fair value changes of financial assets at FVTPL. In case of the fair value changes of financial assets at FVTOCI, it would have been higher/lower by NT$92,183 thousand and NT$69,875 thousand, respectively.

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 consolidated company. The consolidated 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 consolidated 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 consolidated company's internal credit rating, and transaction history as well as current economic conditions that may affect the customer's ability to pay. The consolidated company also uses some credit enhancement tools when appropriate, such as requiring advance payments, to reduce the credit risks involving certain customers.

Financial credit risk

Bank deposits, fixed income investment and other financial instruments are credit risk sources required by consolidated company's Department of Finance Department to be measured and monitored. However, since the Group'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 consolidated company has sufficient liquidity to fund its business requirements associated with existing operations. The consolidated company manages its liquidity risk by maintain adequate cash and banking facilities

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

	March 31, 2026				
	Carrying amount	Contractual cash flows	Less than one year	1 to 5 years	5 years or more
Non-derivative financial liabilities					
Short-term borrowings	$ 12,688,199	$ 12,688,199	$ 12,688,199	$ —	$ —
Short-term notes payable	2,679,550	2,680,000	2,680,000	—	—
Notes payable (including related parties)	65,396	65,396	65,396	—	—
Accounts payable (including related parties)	1,199,222	1,199,222	1,199,222	—	—
Other payables	916,285	916,285	916,285	—	—
Lease liabilities	1,537,114	1,813,369	150,203	515,021	1,148,145
Corporate bonds payable	3,856,138	4,000,000	—	3,800,000	200,000
Long-term borrowing	19,098,759	19,098,759	2,085,713	10,158,606	6,854,440
	$ 42,040,663	$ 42,461,230	$ 19,785,018	$ 14,473,627	$ 8,202,585
Derivative financial liabilities					
Exchange rate options	$ 267	$ 31,980	$ 31,980	$ —	$ —
Call and put option of convertible corporate bonds	30,200	30,200	30,200	—	—
	$ 30,467	$ 62,180	$ 62,180	$ —	$ —

	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	$ 13,499,459	$ 13,499,459	$ 13,499,459	$ —	$ —
Short-term notes payable	2,269,405	2,270,000	2,270,000	—	—
Notes payable (including related parties)	92,123	92,123	92,123	—	—
Accounts payable (including related parties)	1,125,788	1,125,788	1,125,788	—	—
Other payables	1,080,650	1,080,650	1,080,650	—	—
Lease liabilities	1,570,057	1,854,059	146,384	518,321	1,189,354
Corporate bonds payable	3,846,413	4,000,000	—	3,800,000	200,000
Long-term borrowing	17,967,322	17,967,322	1,757,541	11,775,498	4,434,283
	$ 41,451,217	$ 41,889,401	$ 19,971,945	$ 16,093,819	$ 5,823,637
Derivative financial liabilities					
Metal Commodity / metal futures	$ 35,451	$ 1,370,610	$ 283,826	$ 1,086,784	$ —
Call and put option of convertible corporate bonds	21,800	21,800	—	21,800	—
	$ 57,251	$ 1,392,410	$ 283,826	$ 1,108,584	$ —

	March 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	$ 12,919,464	$ 12,919,464	$ 12,919,464	$ —	$ —
Short-term notes payable	1,609,960	1,610,000	1,610,000	—	—
Notes payable (including related parties)	108,601	108,601	108,601	—	—
Accounts payable (including related parties)	1,231,156	1,231,156	1,231,156	—	—
Other payables	1,128,507	1,128,507	1,128,507	—	—
Lease liabilities	1,456,273	1,724,817	135,948	483,522	1,105,347
Corporate bonds payable	4,217,014	4,400,000	400,000	3,200,000	800,000
Long-term borrowing	14,858,442	14,858,442	2,168,404	7,737,692	4,952,346
	$ 37,529,417	$ 37,980,987	$ 19,702,080	$ 11,421,214	$ 6,857,693
Derivative financial liabilities					
Metal Commodity / metal futures	$ 507	$ 27,128	$ —	$ 27,128	$ —
Exchange rate options	1,722	265,456	265,456	—	—
Call and put option of convertible corporate bonds	28,000	28,000	—	28,000	—
	$ 30,229	$ 320,584	$ 265,456	$ 55,128	$ —

5. The fair value of financial instruments

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

The consolidated company considers that the carrying amounts of financial assets and financial liabilities recognized in the consolidated financial statements approximate their fair values.

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

The fair value of financial assets and financial liabilities are determined as follows:

- 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 consolidated 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

	March 31, 2026			
	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL – current and noncurrent				
Domestic shares of listed in TWSE/TPex/emerging stock market	$ 3,411,654	$ 141,073	$ —	$ 3,552,727
Unlisted domestic and foreign shares	—	249,490	2,171,704	2,421,194
Derivatives (not designated for hedging)	—	148,849	—	148,849
Limited partnership	—	—	1,404,794	1,404,794
Simple Agreement for the Equity	—	—	187,223	187,223
Convertible corporate bonds	6,682	—	51,225	57,907
	$ 3,418,336	$ 539,412	$ 3,814,946	$ 7,772,694

	March 31, 2026			
	Level 1	Level 2	Level 3	Total
Financial assets measured at fair value through other comprehensive income - current and non-current				
Domestic shares of listed in TWSE/TPex/emerging stock market	$ 949,844	$ 802	$ —	$ 950,646
Unlisted domestic and foreign shares	—	15,035	877,988	893,023
	$ 949,844	$ 15,837	$ 877,988	$ 1,843,669
Financial assets at FVTPL – current and noncurrent				
Derivatives (not designated for hedging)	$ —	$ 267	$ —	$ 267
Put option of convertible corporate bonds	—	30,200	—	30,200
	$ —	$ 30,467	$ —	$ 30,467
Hedged financial assets - current and non-current				
Derivatives	$ —	$ 111,702	$ —	$ 111,702

	December 31, 2025			
	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL – current and noncurrent				
Domestic shares of listed in TWSE/TPex/emerging stock market	$ 3,534,922	$ 247,130	$ —	$ 3,782,052
Unlisted domestic and foreign shares	—	246,572	2,107,146	2,353,718
Convertible corporate bonds	—	—	51,225	51,225
Derivatives (not designated for hedging)	—	59,470	—	59,470
Limited partnership	—	—	1,305,721	1,305,721
Simple Agreement for the Equity	—	—	187,223	187,223
	$ 3,534,922	$ 553,172	$ 3,651,315	$ 7,739,409
Financial assets measured at fair value through other comprehensive income - current and non-current				
Domestic shares of listed in TWSE/TPex/emerging stock market	$ 853,400	$ 642	$ —	$ 854,042
Unlisted domestic and foreign shares	—	17,835	859,563	877,398
	$ 853,400	$ 18,477	$ 859,563	$ 1,731,440
Financial assets at FVTPL – current and noncurrent				
Derivatives (not designated for hedging)	$ —	$ 35,451	$ —	$ 35,451
Put option of convertible corporate bonds	—	21,800	—	21,800
	$ —	$ 57,251	$ —	$ 57,251

	Level 1	Level 2	Level 3	Total
Hedged financial assets - current and non-current				
Derivatives	$ －	$ 393,505	$ －	$ 393,505

	March 31, 2025			
	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL (current and non-current)				
Domestic shares of listed in TWSE/TPex/emerging stock market	$ 3,951,818	$ 232,477	$ －	$ 4,184,295
Unlisted domestic and foreign shares	－	311,779	1,818,622	2,130,401
Derivatives (not designated for hedging)	－	119,917	－	119,917
Structured products	－	1,606	－	1,606
Limited partnership	－	－	652,676	652,676
Simple Agreement for the Equity	－	－	9,585	9,585
Convertible corporate bonds	－	－	88,429	88,429
	$ 3,951,818	$ 665,779	$ 2,569,312	$ 7,186,909
Financial assets measured at fair value through other comprehensive income - current and non-current				
Domestic shares of listed in TWSE/TPex/emerging stock market	$ 519,221	$ －	$ －	$ 519,221
Unlisted domestic and foreign shares	－	17,432	860,836	878,268
	$ 519,221	$ 17,432	$ 860,836	$ 1,397,489
Financial assets at FVTPL – current and noncurrent				
Derivatives (not designated for hedging)	$ －	$ 2,229	$ －	$ 2,229
Put option of convertible corporate bonds	－	28,000	－	28,000
	$ －	$ 30,229	$ －	$ 30,229
Hedged financial assets - current and non-current				
Derivatives	$ －	$ 40,935	$ －	$ 40,935

(B) Transfer between Level 1 and 2

There were no transfers between Level 1 and 2 for the quarter

(C) Reconciliation of Level 3 fair value measurements of financial assets

	Q1 2026		
	Financial assets at FVTOCI	Financial assets measured at fair value through profit or loss	Total
Beginning balance	$ 859,563	$ 3,651,315	$ 4,510,878
Purchased during the period	—	137,477	137,477
Recognized under profit and loss	—	14,336	14,336
Recognized under other comprehensive income	16,883	—	16,883
Effect of exchange rate	1,542	11,818	13,360
Closing balance	$ 877,988	$ 3,814,946	$ 4,692,934

	Q1 2025		
	Financial assets at FVTOCI	Financial assets measured at fair value through profit or loss	Total
Beginning balance	$ 870,571	$ 2,157,544	$ 3,028,115
Purchased during the period	—	468,340	468,340
Disposed during the period	(107)	(9,027)	(9,134)
Share payment refunded from capital decrease	(3,010)	—	(3,010)
Recognized under profit and loss	—	(20,616)	(20,616)
Recognized under other comprehensive income	(7,677)	—	(7,677)
Transferred from Level 3	—	(29,835)	(29,835)
Effect of exchange rate	1,059	2,906	3,965
Closing balance	$ 860,836	$ 2,569,312	$ 3,430,148

The consolidated 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)

March 31, 2026	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 - current and non-current	$ 877,988	The latest transaction price and net asset approach	N/A	N/A	N/A
Financial assets at FVTPL – current and noncurrent	$ 3,814,946	The latest transaction price or price of cash capital increase price,	N/A	N/A	N/A

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 - current and non-	$ 859,563	The latest transaction price and net asset approach	N/A	N/A	N/A
Financial assets at FVTPL – current and noncurrent	$ 3,651,315	The latest transaction price or price of cash capital increase price, and net asset approach	N/A	N/A	N/A

March 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 - current and non-current	$ 860,836	The latest transaction price and net asset approach	N/A	N/A	N/A
Financial assets at FVTPL – current and noncurrent	$ 2,569,312	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

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets			
Financial assets measured at amortized cost			
Cash and cash equivalents	$ 7,223,949	$ 6,417,892	$ 7,394,538
Notes/accounts receivable	4,155,087	3,923,583	4,080,910
Other receivables	380,730	1,011,405	58,187
Refundable deposit	279,635	258,832	171,525
Financial assets measured at amortized cost	1,505,343	1,383,089	1,560,343
Financial assets at FVTPL (current and non-current)	7,772,694	7,739,409	7,186,909
Financial assets measured at fair value through other comprehensive income (current and non-current)	1,843,669	1,731,440	1,397,489
Hedged financial assets (current and non-current)	111,702	393,505	40,935
Financial liabilities			
Financial assets at FVTPL (current and non-current)	30,467	57,251	30,229

	March 31, 2026	December 31, 2025	March 31, 2025
Measured at amortized costs			
Short-term borrowings	12,688,199	13,499,459	12,919,464
Short-term notes payable	2,679,550	2,269,405	1,609,960
Notes/accounts payable	1,264,618	1,217,911	1,339,757
Other payables	916,285	1,080,650	1,128,507
Corporate bonds payable (including maturity within one year)	3,856,138	3,846,413	4,217,014
Long-term borrowings (including due within one year)	$ 19,098,759	$ 17,967,322	$ 14,858,442
Deposits received	161,915	60,148	58,040

VII. Transactions with Related Parties

(I) Material transactions with related parties

Name of related party	Category of related party
AD Engineering Corporation	Affiliate
Jung Shing Wire Co., Ltd.	Affiliate
Jung Shing Wire (Vietnam) Co., Ltd.	Affiliate
Hengs Technology Co., Ltd.	Affiliate
Senghon Biotechnology Company	Affiliate
AMIT SYSTEM SERVICE LTD.	Affiliate
Tenart Biotech Limited.	Affiliate
United Aluminum Technology Co., Ltd.	Affiliate
Shengri Energy Storage Technology Co., Ltd.	Affiliate
SMILE 1	Affiliate
TECO(Vietnam) Electric & Machinery CO. LTD	Affiliate
Huizhou Huaxing Intelligent Equipment Co., Ltd.	Affiliate
Jiashang Investment Co., Ltd.	Other related party
Jiaxi Investment Co., Ltd.	Other related party
Hung Hua Investment Co., Ltd.	Other related party
Shen, Shang-Hung	Other related party
Shen, San-Yi	Other related party
Shen, Shang-Pang	Other related party
Shen, Shang-Tao	Other related party
Taya-Pristine Homeland Foundation	Other related party

Except as otherwise described and presented in the financial statements and other notes, transaction amounts and balances between the Company and its subsidiaries have been eliminated in the preparation of the consolidated financial statements and are not disclosed in this note. A summary of significant transactions between the consolidated company and related parties is as follows:

1. Operating revenue

	Q1 2026	Q1 2025
Affiliate	$ 103,855	$ 91,652

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

2. Other transactions with related parties

Presentation item	Name of related party	Summary	Q1 2026	Q1 2025
Manufacturing overhead	Other related party	Other expenses etc.	$ 11,189	$ 5,887
Other income	Other related party	Rental income and utilities	$ 5	$ 5
	Affiliate	Rental income and utilities	337	—
			$ 342	$ 5

3. Lease Agreements

Presentation item	Name of related party	March 31, 2026	March 31, 2025
Lease liabilities - current	Affiliate	$ 47	$ 22
	Other related party	—	1,042
		$ 47	$ 1,064
Lease liabilities - non-current	Affiliate	$ —	$ 23
Financial cost	Other related party	$ —	$ 8

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

4. Property transaction

Name of related party	Description of transaction	Q1 2026	Q1 2025
Hengs Technology Co., Ltd.	Purchase of property, plant, and unfinished project	$ 28,700	$ —

As of March 31, 2026, the Company and Hengs had entered an engineering contract, with NT$56,758 thousand of project proceed has not yet been recognized.

(II) As of March 31, 2026, December 31, 2025, and March 31, 2025, the receivables from and payables to the related parties generated from the said transactions are summerized as below:

1. Receivables from related parties

		March 31, 2026	December 31, 2025	March 31, 2025
(1) Accounts receivable	Affiliate	$ 49,024	$ 51,527	$ 47,726
	Other related party	3	3	3
		$ 49,027	$ 51,530	$ 47,729
(2) Notes receivable	Affiliate	$ 7,295	$ —	$ 2,749
(3) Other receivables	Affiliate	$ 15,633	$ 45	$ 21,685

2. Payables to related parties

		March 31, 2026	December 31, 2025	March 31, 2025
Other payables	Hengs Technology Co., Ltd.	$ 138,392	$ 125,984	$ 87,235
	Other related party	750	2,025	329
		$ 139,142	$ 128,009	$ 87,564

3. Prepayment

	March 31, 2026	December 31, 2025	March 31, 2025
Affiliate	$ 2,734	$ 3,755	$ 18

4. Temporary payment (accounted under other current assets)

	March 31, 2026	December 31, 2025	March 31, 2025
Affiliate	$ 6,843	$ 6,843	$ 6,563

5. Contract liabilities

	March 31, 2026	December 31, 2025	March 31, 2025
Affiliate	$ 2,000	$ —	$ —

6. Other current liabilities

	March 31, 2026	December 31, 2025	March 31, 2025
Affiliate	$ 43	$ —	$ —

7. Other non-current liabilities

	March 31, 2026	December 31, 2025	March 31, 2025
Hengs Technology Co., Ltd.	$ 89,113	$ 89,113	$ 179,737

(3) Information on remunerations of the key management

	Q1 2026	Q1 2025
Short-term employee benefits	$ 47,387	$ 35,374
Retirement benefits	1,275	1,309
	$ 48,662	$ 36,683

VIII. Assets mortgaged and pledged

	March 31, 2026		December 31, 2025		March 31, 2025	
	Number of shares (Thousand shares)	Original costs	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	17,829	$ 239,059
Financial assets at FVTOCI-						
Sun Ba Power Corporation	60,000	$ 464,250	60,000	$ 464,250	45,000	$ 348,188
Shares of sub-subsidiaries -						
Sin Jhong Solar Power Co., Ltd.	111,040	$1,110,400	111,040	$1,110,400	96,440	$ 964,400
Infinity Energy Storage Technology Co., Ltd.	91,846	$ 918,459	91,846	$ 918,459	–	$ –

	March 31, 2026	December 31, 2025	March 31, 2025
Property, plant and equipment -			
Land and land improvement	$ 1,459,025	$ 1,458,889	$ 1,459,062
Houses and buildings - net	238,368	240,391	268,371
Machinery equipment - net	14,506,061	14,683,465	5,597,009
Other equipment - net	159,724	193,952	213,277
	$ 16,363,178	$ 16,576,697	$ 7,537,719
Right-of-use assets - land	$ –	$ –	$ 12,341
Investment property - lands and buildings	$ 699,907	$ 699,947	$ 700,065
Refundable deposit	$ 279,635	$ 258,832	$ 171,525
Other current assets -			
Pledged demand and time deposits	$ 176,056	$ 197,082	$ 466,028
Other non-current assets -			
Pledged demand deposits	$ 931,542	$ 492,705	$ 493,639

IX. Contingent Matters and Material Unrecognized Contractual Commitments.

As of March 31, 2026, material commitments and contingency matters of the Group, excluding those disclosed in the consolidated financial statements other notes, were as follows:

1. The Company has issued unused letters of credit with an outstanding balance of approximately NT$59,521 thousand (JPY 192,528 thousand and EUR 580 thousand).

2. For the wire and cable projects, line fiber optic projects, and new product development plans undertaken by the Company, as well as the development of solar photovoltaic facilities on state-owned land by Bo Jin Energy, the performance bond payable guaranteed by banks but not yet actually paid amounted to NT$3,219,126 thousand.
3. The outstanding balance of guarantee notes issued by the Company, Cuprime Material, United Electric, and Bosi for bank borrowings, guarantees for letters of credit, procurement guarantees, endorsement and guarantee, and issuance of short-term notes amounted to NT$6,100,933 thousand.
4. The Company, Heng Ya Electric (Dongguan, and Cuprime Material have entered into purchase contracts (with contract unit prices referenced to market prices), committing to procure 40,015 metric tons of copper plates, copper wires, and cathode plates.
5. Ta Ya, Heng Ya Electric (Dongguan), Jhih-Guang and Da Xu entered contracts of equipment procurement and project in progress with the amount of $1,341,808 thousand, and NT$386,447 thousand had not been paid.
6. Ta Ho Engineering has entered into a long-term technical consulting agreement with Furuwa Electric Corporation of Japan with an indefinite term, committing to pay USD 7 thousand per month, with a total of USD 84 thousand payable within the next year.
7. Ta Ho Engineering has entered into contracts for the installation of wire and cable, for which contract revenue of NT$237,253 thousand has not yet been recognized.
8. Bosi, Touch Solar Power, and Ta Ya Energy Storage have entered into engineering contracts with Hengs Technology, for which the contract revenue of NT$56,758 thousand has not yet been recognized.
9. Bo Jin, Jhih-Guang, and Sin Jhong have entered into solar project site development service contracts with Hengs Technology, for which consideration of NT$920,152 thousand has not yet been recognized.
10. Ta Ya Green Energy, Bosi, Touch Solar Power, Bravo Solar Power, Sin Jhong, and Jhih-Guang have entered into solar photovoltaic system engineering maintenance contracts with Hengs Technology, under which the annual maintenance fees are calculated as a certain percentage of future power generation revenue for each period.
11. When Ta Ya Green Energy entered into a share purchase agreement for Jhih-Guang with Tatung in 2021, it was agreed that Ta Ya Green Energy would pay Tatung development right fees for two phases of solar photovoltaic project sites of Jhih-Guang. Jhih-Guang has currently completed the development of the first-phase site and has paid the corresponding development right fee to Tatung. The second-phase site has not yet been developed, and therefore the development right fee of NT$51,296 thousand for the second phase has not yet been recognized.
12. Sin Jhong entered a “development commission contract” with an individual to purchase land parcel at Zaizhigang Section in Xuejia District for total price of NT$11,073 thousand. As the land zoning and category of use have not yet changed, the land is not yet transferred to Sin Jhong. As of March 31, 2026, the consideration of NT$1,000 thousand was not yet recognized.
13. For the Group's endorsements/guarantees for others, please refer to the descriptions in Table 2.

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

(II) 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 and 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 and Table 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 mainland China, showing the name, principal business activities, paid-in capital, effect on Ta Ya's operation and investment method by Ta Ya, 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 mainland China, either directly or indirectly through a third party, and their prices, payment terms, and unrealized gains or losses: All intercompany transactions have been eliminated upon consolidation.

(IV) Business relationships and major transactions between parent company and subsidiaries: Table 8.

XIV. Information on Operating Segments

(I) Basic information on operating segments

1. Classification of operating segments

Information reported to the chief operating decision maker for the purpose of resource allocation and assessment of segment performance focuses on the types of goods or services delivered or provided. Reportable segments of the consolidated company are as below:

(1) Electric Wire and Cable Division

The segment mainly engages in the manufacturing and sale of electric wire & cable.

(2) Solar power plants

The segment mainly engages in the development of solar power plants for renewable energy.

2. Principles for measuring operating segment's income, assets and liabilities.

The significant accounting principles of each operating segment are the same as those stated in Note 4 to the consolidated financial statements. The profit and loss of an operating segment of the consolidated company is measured by pre-tax operating profit and loss, and serves as the basis for performance evaluation. The consolidated company treats inter-segment sales and transfers as sales or transfers to third parties, measured at current market price.

The consolidated company does not allocate income tax expense (benefit), investment income (loss) recognized under the equity method, foreign exchange gain (loss), net investment income (loss), gain (loss) on disposal of investments, gain (loss) on valuation of financial assets and liabilities and extraordinary items to reportable segments. The amounts reported are consistent with the report used by operating decision-makers.

3. Identification factors of reportable segments

The consolidated company's reportable segments are strategic business units that provide different products and services. Different technologies and marketing strategies are required for different strategic business units, so they need to be managed separately.

(II) Information on finance of operating segments

1. Segmental revenue and operations:

	Q1 2026		
	Electric Wire and Cable Division	Solar Power Plant Division	Total
Revenue from external customers	$ 7,972,588	$ 368,478	$ 8,341,066
Segmental operating income	1,037,105	137,347	1,174,452
Net non-operating income (expenses)			
Net interest income (expenses)			(243,447)
Dividend income			2,891
Share of profits of affiliate accounted for using the equity method			8,931
Gain on disposal of property, plant and equipment			637
Gains on disposal of investment			82,918
Income on exchange			7,199
Net losses on financial assets/liabilities measured at fair value through profit or loss			(215,684)
Other losses			(5,657)
Consolidated income before tax			812,240

	Q1 2025		
	Electric Wire and Cable Division	Solar Power Plant Division	Total
Revenue from external customers	$ 6,777,359	$ 365,785	$ 7,143,144
Segmental operating income	516,003	134,684	650,687
Net non-operating income (expenses)			
Net interest income (expenses)			(195,415)
Dividend income			5,760
Share of loss of associates accounted for using the equity method			(2,804)
Loss on disposal of property, plant and equipment			(1,993)
Gains on disposal of investment			44,014
Income on exchange			10,942
Net losses on financial assets/liabilities measured at fair value through profit or loss			(382,674)
Other incomes			16,096
Consolidated income before tax			144,613

2. Segmental assets and liabilities are as below:

	Electric Wire and Cable Division	Solar Power Plant Division	Total
Segmental assets			
March 31, 2026	$ 13,733,264	$ 50,633,328	$ 64,366,592
March 31, 2025	$ 43,621,260	$ 14,112,324	$ 57,733,584
Segmental liabilities			
March 31, 2026	$ 9,249,367	$ 34,881,227	$ 44,130,594
March 31, 2025	$ 29,414,991	$ 9,908,182	$ 39,323,173

(III) Information by region

	Q1 2026			
	Business departments Taiwan	Business departments in Asia	Consolidated elimination	Total
Revenue				
Revenue from external customers	$ 9,405,503	$ 1,622,219	$ (2,686,656)	$ 8,341,066
Interest revenue	10,315	17,229	(503)	27,041
Total revenue	$ 9,415,818	$ 1,639,448	$ (2,687,159)	$ 8,368,107
Segmental income and loss	$ 834,181	$ 80,029	$ (101,970)	$ 812,240
Non-current assets	$ 26,006,499	$ 483,456	$ (912,833)	$ 25,577,122
Total segmental assets	$ 77,754,066	$ 6,055,996	$(19,443,470)	$ 64,366,592

	Q1 2025			
	Business departments Taiwan	Business departments in Asia	Consolidated elimination	Total
Revenue				
Revenue from external customers	$ 7,689,690	$ 1,400,408	$ (1,946,954)	$ 7,143,144
Interest revenue	10,409	14,489	(2,316)	22,582
Total revenue	$ 7,700,099	$ 1,414,897	$ (1,949,270)	$ 7,165,726
Segmental income and loss	$ (11,024)	$ (18,295)	$ 173,932	$ 144,613
Non-current assets	$ 23,430,155	$ 626,838	$ (393,256)	$ 23,663,737
Total segmental assets	$ 70,303,799	$ 5,653,962	$(18,224,177)	$ 57,733,584

The non-current assets of the Groups refer to property, plant and equipment, right-of-use assets, investment property, intangible assets, prepaid equipment payment, and other non-current assets.

(IV) Information on major customers

Customers accounting for 10% of the net operating revenue or more are detailed as below:

	Q1 2026		Q1 2025	
Customer name	Amount	%	Amount	%
Customer A	$ 897,594	10.76	$ 798,840	11.18

Table 1 - Lending funds to others

Q1 2026 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	–		–	3,498,546 (Note 1)	6,997,093 (Note 2)
0	Ta Ya Electric Wire & Cable Co., Ltd.	Taya Venture Capital Co., Ltd.	Accounts receivable	Yes	100,000	100,000	–	2.50%	Short-term financing	–	Operating turnover	–		–	3,498,546 (Note 1)	6,997,093 (Note 2)
0	Ta Ya Electric Wire & Cable Co., Ltd.	Union Storage Energy System Ltd.	Accounts receivable	Yes	30,000	–	–	2.50%	Short-term financing	–	Operating turnover	–		–	3,498,546 (Note 1)	6,997,093 (Note 2)
1	Ta Yi Plastics (Hong Kong) Co., Ltd.	Dongguan Hui Chang Plastic Co., Ltd	Other receivables	Yes	47,970	47,970	–	4.00%	Short-term financing	–	Operating turnover	–		–	98,530 (Note 3)	98,530 (Note 3)
2	Ta Ya Green Energy Technology Co., Ltd.	Bo Jin Energy Co., Ltd.	Temporary payment	Yes	20,000	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.	Jhih-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 Energy Storage Technology Co., Ltd.	Infinity Energy Storage Technology Co., Ltd.	Temporary payment	Yes	50,000	50,000	–	2.50%	Short-term financing	–	Operating turnover	–		–	1,238,546 (Note 5)	1,238,546 (Note 5)
4	Ta Ya Innovation Investment Co., Ltd.	Taya Venture Capital Co., Ltd.	Other receivables	Yes	100,000	100,000	–	2.50%	Short-term financing	–	Operating turnover	–		–	245,749 (Note 6)	491,497 (Note 6)
4	Ta Ya Innovation Investment Co., Ltd.	Ta Ya Genesis Capital Co., Ltd.	Other receivables	Yes	100,000	100,000	–	2.50%	Short-term financing	–	Operating turnover	–		–	245,749 (Note 6)	491,497 (Note 6)
4	Ta Ya Innovation Investment Co., Ltd.	Ta Ya Venture Holdings Limited	Other receivables	Yes	200,000	200,000	–	2.50%	Short-term financing	–	Operating turnover	–		–	245,749 (Note 6)	491,497 (Note 6)

Note 1: The upper limit for the loaning of funds to individual borrowers is no more than 20% of the net worth of Ta Ya

Note 2: The upper limit for the total loaning of funds is no more than 40% of the net worth of Ta Ya

Note 3: 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 5: 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 Energy Storage Co., Ltd.

Note 6: 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.

Table 2 Endorsements and guarantees for others

Q1 2026

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 (Dongguan) Ltd.	Sub-subsidiary	6,997,093 (Note 1)	1,943,105	1,943,105	1,047,325	–	11.11	10,495,639 (Note 2)	Y	N	Y
		Taya (China) Holding Ltd.	Subsidiary	6,997,093 (Note 1)	2,334,540	2,334,540	826,683	–	13.35	10,495,639 (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	688,580 (Note 3)	Y	N	N
2	Ta Yi Plastics (Hong Kong) Co., Ltd.	Dongguan Hui Chang Plastic Co., Ltd	Subsidiary	147,796 (Note 4)	95,940	95,940	67,229	14,610	38.95	172,429 (Note 4)	Y	N	Y
3	Ta Ya Green Energy Technology Co., Ltd.	Sin Jhong Solar Power Co., Ltd.	Subsidiary	6,460,729 (Note 5)	1,110,400	1,110,400	1,110,400	1,110,400	25.78	6,460,729 (Note 5)	Y	N	N
4	Ta Ya Energy Storage Technology Co., Ltd.	Infinity Energy Storage Technology Co., Ltd.	Subsidiary	1,749,273 (Note 6)	918,510	918,510	918,510	918,510	29.66	1,749,273 (Note 6)	Y	N	N
	Ta Ya Energy Storage Technology Co., Ltd.	Da Xu Energy Co., Ltd.	Subsidiary	1,749,273 (Note 6)	569,705	569,705	–	–	18.40	1,749,273 (Note 6)	Y	N	N

Note 1: For those with a shareholding of more than 90%, it shall not exceed 40% of the net worth of Ta Ya

Note 2: The upper limit of endorsements/guarantees shall not exceed 60% of the net worth of Ta Ya

Note 3: 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 Ta Yi 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 5: 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 6: 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 3-1 Material marketable securities held at the end of the period (excluding investment in subsidiaries, affiliates and joint ventures)

Q1 2026

Unit: NTD thousand, USD thousand, CNY thousand, and HKD thousand

Companies in possession	Type and name of marketable securities	Relationship with the securities issuer	Presentation Account	End of period				Remarks
				Shares/Units	Carrying amount	Shareholding ratio (%)	Fair value	
Ta Ya Electric Wire & Cable Co., Ltd.	Shares - Walsin Lihwa Corporation	None	Financial assets measured at fair value through profit or loss - current	115,875	3,494	–	3,494	
	Shares - CTCI Corporation	None	Financial assets measured at fair value through profit or loss - current	1,496,256	53,042	0.17	53,042	
	Shares - Bora Pharmaceuticals Co., LTD.	None	Financial assets measured at fair value through profit or loss - current	346,184	151,975	0.27	151,975	
	Shares - Shinfox Energy Co., Ltd.	None	Financial assets measured at fair value through profit or loss - current	541,000	20,206	0.20	20,206	
	Shares -Tanvex BioPharma, Inc.	None	Financial assets measured at fair value through profit or loss - current	382,117	15,246	0.14	15,246	
	Shares - PixArt Imaging Inc.	None	Financial assets measured at fair value through profit or loss - current	15,000	2,655	0.01	2,655	
	Shares - Actron Technology Corporation	None	Financial assets measured at fair value through profit or loss - current	354,813	42,223	0.35	42,223	
	Shares - Asix Electronics Corporation	None	Financial assets measured at fair value through profit or loss - current	20,000	1,792	0.03	1,792	
	Shares - Cubtek Inc.	None	Financial assets measured at fair value through profit or loss - current	208,980	4,234	0.20	4,234	
	Shares - Phoenix Pioneer technology Co., Ltd.	None	Financial assets measured at fair value through profit or loss - current	536,412	20,464	0.26	20,464	
	Shares - First Hi-tec Enterprise Co., Ltd.	None	Financial assets measured at fair value through profit or loss - current	50,000	13,400	0.05	13,400	
	Shares - Skytech Inc.	None	Financial assets measured at fair value through profit or loss - current	67,000	15,980	0.10	15,980	
	Shares - Keystone Microtech Co.	None	Financial assets measured at fair value through profit or loss - current	23,000	31,510	0.08	31,510	
	Shares - Zhen Ding Technology Co., Ltd.	None	Financial assets measured at fair value through profit or loss - current	65,000	13,422	0.01	13,422	
	Shares - LandMark Optoelectronics Corporation	None	Financial assets measured at fair value through profit or loss - current	3,000	4,725	–	4,725	
	Shares - Wah Lee Industrial Corp.	None	Financial assets measured at fair value through profit or loss - current	379,000	43,964	0.15	43,964	
	Shares - AirTAC International Group	None	Financial assets measured at fair value through profit or loss - current	90,000	89,370	0.05	89,370	
	Shares - Fukuta Electric & Machinery Co., Ltd.	None	Financial assets measured at fair value through profit or loss - current	35,000	2,517	0.06	2,517	
	Shares - TCC Group Holdings Co., Ltd.	None	Financial assets measured at fair value through profit or loss - current	1,300,000	29,900	0.02	29,900	
					560,119		560,119	
	Shares - Taiwan Cogeneration Corporation	None	Financial assets at fair value through profit or loss - non-current	18,509,151	799,595	2.53	799,595	
	Shares - NOWnews Network Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	2,690,104	26,901	5.19	26,901	
	Shares - Transpak Equipment Corporation	None	Financial assets at fair value through profit or loss - non-current	244,564	55,761	2.45	55,761	
	Shares - Da Jun Venture Capital Co., Ltd.	The Company is a director of the company	Financial assets at fair value through profit or loss - non-current	8,000,000	77,920	10.67	77,920	
	Stock - TXOne Networks Inc.	None	Financial assets at fair value through profit or loss - non-current	1,090,910	192,078	1.59	192,078	
	Contribution - Cherubic Ventures Fund V, LP	None	Financial assets at fair value through profit or loss - non-current	–	92,049	–	92,049	
	Contribution - Cherubic Ventures Fund IV, LP	None	Financial assets at fair value through profit or loss - non-current	–	17,764	–	17,764	
	Contribution - Noah Green Energy Technology Investment Limited Partnership	None	Financial assets at fair value through profit or loss - non-current	–	221,419	–	221,419	
	Contribution - Recall Capital Fund I LP	None	Financial assets at fair value through profit or loss - non-current	–	65,725	–	65,725	
					1,549,212		1,549,212	
	Shares - Taiwan Semiconductor Manufacturing Co., Ltd.	None	Financial assets measured at fair value through other comprehensive income - non-current	405,000	712,800	–	712,800	
	Shares - Radiant Opto-Electronics Corp.	None	Financial assets measured at fair value through other comprehensive income - non-current	505,000	46,157	0.11	46,157	
	Shares - Fortune Electric Co., Ltd	None	Financial assets measured at fair value through other comprehensive income - non-current	12,100	9,523	–	9,523	
	Shares - Da Qing Energy Conservation Technology Co., Ltd.	None	Financial assets measured at fair value through other comprehensive income - non-current	3,500,000	15,035	5.00	15,035	
	Shares - Yong Chuang Investment Co., Ltd.	The Company is a director of the company	Financial assets measured at fair value through other comprehensive income - non-current	2,915,000	27,722	13.92	27,722	
	Shares - TAS - Teleport Access Services	None	Financial assets measured at fair value through other comprehensive income - non-current	1,276,374	12,432	2.98	12,432	
	Shares - Dah Chung Bills Finance Corp.	None	Financial assets measured at fair value through other comprehensive income - non-current	6,383,442	73,409	1.32	73,409	
	Shares - Sun Ba Power Corporation	The Company is the supervisor of the company	Financial assets measured at fair value through other comprehensive income - non-current	60,000,000	618,600	5.00	618,600	
	Contribution - Taishan Buffalo No. 5 Technology Venture Capital Limited Partnership	None	Financial assets measured at fair value through other comprehensive income - non-current	–	75,340	–	75,340	
					1,591,018		1,591,018	
Ta Heng Electric Wire & Cable	Shares - Taiwan Semiconductor Manufacturing Co., Ltd.	None	Financial assets measured at fair value through other comprehensive	38,000	66,880	–	66,880	
	Shares - Taiwan Cogeneration Corporation	None	Financial assets measured at fair value through other comprehensive	72,226	3,120	0.01	3,120	
	Shares - Fubon Financial Holding Co., Ltd.	None	Financial assets measured at fair value through other comprehensive	40,512	3,484	–	3,484	
	Shares - Radiant Opto-Electronics Corp.	None	Financial assets measured at fair value through other comprehensive	5,000	457	–	457	
	Shares - Walsin Lihwa Corporation	None	Financial assets measured at fair value through other comprehensive	27,381	826	–	826	
	Shares - CTCI Corporation	None	Financial assets measured at fair value through other comprehensive	55,009	1,950	0.01	1,950	
	Shares - Phoenix Pioneer technology Co., Ltd.	None	Financial assets measured at fair value through other comprehensive	20,000	802	0.01	802	
					77,519		77,519	
Ta Ya Venture Holdings Ltd.	Stock - Theia Medical Technology Co.,Ltd.	The Company is a director of the company	Financial assets at fair value through profit or loss - non-current	8,874,433	USD 1,331	13.37	USD 1,331	
	Stock - Korro Bio Inc.	None	Financial assets at fair value through profit or loss - non-current	359	USD 4	–	USD 4	
	Stock - Regenacy Pharmaceuticals LLC	None	Financial assets at fair value through profit or loss - non-current	1,640,289	USD -	1.78	USD -	
	Contribution - Ally Bridge Group Global Life Science Capital Partners V, L.P.	None	Financial assets at fair value through profit or loss - non-current	–	USD 8,504	–	USD 8,504	
	Contribution - ABG-Aerin, L.P.	None	Financial assets at fair value through profit or loss - non-current	–	USD 1,050	–	USD 1,050	
	Contribution - ABG-SIV IV, L.P.	None	Financial assets at fair value through profit or loss - non-current	–	USD 1,111	–	USD 1,111	
	Contribution - M.I.F.L.P.	None	Financial assets at fair value through profit or loss - non-current	–	USD 1,316	–	USD 1,316	
	Contribution - CDIB Private Equity Partners, L.P.	None	Financial assets at fair value through profit or loss - non-current	–	USD 984	–	USD 984	
	Contribution - M37 Offshore Fund Ltd.	None	Financial assets at fair value through profit or loss - non-current	–	USD 5,020	–	USD 5,020	
	Contribution - Darwin Global I, L.P.	None	Financial assets at fair value through profit or loss - non-current	–	USD 482	–	USD 482	
	Contribution - M37 DB Offshore Fund II LP	None	Financial assets at fair value through profit or loss - non-current	–	USD 1,000	–	USD 1,000	
	Contribution - Canonical Crypto Fund II, L.P.			–	USD 300	–	USD 300	
	Contribution - M37 AI Infra Off shore Fund LP	None	Financial assets at fair value through profit or loss - non-current	–	USD 500	–	USD 500	
					USD 21,602		USD 21,602	
	Stock - Capital Investment Development Corp.	None	Financial assets at fair value through other comprehensive income - non-	493,007	USD 838	1.63	USD 838	
Lucky Max Capital Investment Limited	Capital - Zhen Xiang Management Consulting (Shanghai) Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	–	HKD -	7.39	HKD -	
Ta Ho Engineering Co., Ltd.	Shares - Ta Ya Electric Wire & Cable Co., Ltd.	An equity-accounted investment company of Da He Company	Financial assets measured at fair value through other comprehensive income - non-current	276,139	10,479	0.04	10,479	
	Shares - Cathay Financial Holding Co., Ltd.	None	Financial assets measured at fair value through other comprehensive income - non-current	7,151	542	–	542	
	Stock - Preferred Share A of Cathay Financial Holding Co., Ltd.	None	Financial assets measured at fair value through other comprehensive income - non-current	335	20	–	20	
	Stock - Preferred share B of Cathay Financial Holding Co., Ltd.	None	Financial assets measured at fair value through other comprehensive income - non-current	278	17	–	17	
	Shares - Taiwan Semiconductor Manufacturing Co., Ltd.	None	Financial assets measured at fair value through other comprehensive income - non-current	10,000	15,500	–	15,500	
					26,558		26,558	
Cuprime Material Co., Ltd.	Shares - Innocomm Mobile Technology Corporation	None	Financial assets measured at fair value through profit or loss - current	800,000	17,878	2.97	17,878	
	Shares - Hua Eng Wire And Cable Co., Ltd.	None	Financial assets measured at fair value through profit or loss - current	50,000	1,557	0.01	1,557	
					19,435		19,435	
	Shares - Ta Ya Electric Wire & Cable Co., Ltd.	An equity-accounted investment company of Cuprime Material	Financial assets measured at fair value through other comprehensive income - non-current	2,041,280	64,607	0.26	64,607	
	Shares - Taiwan Semiconductor Manufacturing Co., Ltd.	None	Financial assets measured at fair value through other comprehensive income - non-current	44,000	77,440	–	77,440	
	Shares - Fubon Financial Holding Co., Ltd.	None	Financial assets measured at fair value through other comprehensive income - non-current	81,026	6,968	–	6,968	
	Shares - Taiwan Cogeneration Corporation	None	Financial assets measured at fair value through other comprehensive income - non-current	96,301	4,160	0.01	4,160	
	Shares - TAS - Teleport Access Services	None	Financial assets measured at fair value through other comprehensive income - non-current	373,944	3,642	0.87	3,642	
					156,817		156,817	
Cuprime Venture Holding Company Ltd.	Stock - CNC PEP Asia Limited	None	Financial assets measured at fair value through other comprehensive income - non-current	1,005	USD 168	3.57	USD 168	
	Stock - Capital Investment Development Corp.	None	Financial assets measured at fair value through other comprehensive income - non-current	164,336	USD 216	0.54	USD 216	
					USD 384		USD 384	
Dongguan Hui Chang Plastic Co., Ltd	Contribution - Boluo Hua Xing Huizhou Flame Retardant Material Co., Ltd.	None	Financial assets measured at fair value through other comprehensive income - non-current	–	CNY 5,988	–	CNY 5,988	
Ta Yi Plastic (H.K.) Ltd.	Shares - Goog Alphabet Inc	None	Financial assets measured at fair value through profit or loss - current	200	HKD 426	–	HKD 426	
	Shares - Googl Alphabet Inc	None	Financial assets measured at fair value through profit or loss - current	200	HKD 427	–	HKD 427	
	Shares - Hood Robinhood Markets Inc	None	Financial assets measured at fair value through profit or loss - current	500	HKD 254	–	HKD 254	
	Convertible corporate bonds - DNBNO Float	None	Financial assets measured at fair value through profit or loss - current	–	HKD 1,638	–	HKD 1,638	
					HKD 2,745		HKD 2,745	

Table 3-2 Material marketable securities held at the end of the period (excluding investment in subsidiaries, affiliates and joint ventures)

Q1 2026 Unit: NTD thousands

Companies in possession	Type and name of marketable securities	Relationship with the securities issuer	Presentation Account	End of period				Remarks
				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	Financial assets at fair value through profit or loss - non-current	4,482,745	1,967,925	3.51	1,967,925	
	Shares - Phoenix Pioneer technology Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	1,767,876	54,663	0.85	54,663	
	Shares - Fukuta Electric & Machinery Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	896,650	64,469	1.64	64,469	
	Shares - Jesper Co.,Ltd.	None	Financial assets at fair value through profit or loss - non-current	800,000	24,480	5.97	24,480	
	Shares - Nuazure Innovative Technology Co., Ltd.	The Company is a director of the	Financial assets at fair value through profit or loss - non-current	3,350,000	–	4.07	–	
	Shares - Yong Jia Li Medical Technology Co., Ltd.	The Company is the supervisor of the	Financial assets at fair value through profit or loss - non-current	2,176,815	–	12.28	–	
	Shares - Tsao Da mu Co., Ltd.	The Company is the supervisor of the	Financial assets at fair value through profit or loss - non-current	1,248,000	–	10.83	–	
	Shares - Super Media	The Company is a director of the	Financial assets at fair value through profit or loss - non-current	124,381	–	5.28	–	
	Shares - iStaging Corp.(Cayman)	The Company is a director of the	Financial assets at fair value through profit or loss - non-current	4,740,000	–	10.31	–	
	Shares - Savitech Corporation	The Company is a director of the	Financial assets at fair value through profit or loss - non-current	962,500	18,031	2.81	18,031	
	Shares - Biodenta 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	65,900	9.37	65,900	
	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 - Orient Union Optical Glass Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	1,107,367	9,622	5.83	9,622	
	Stock －Artilux Corporation	None	Financial assets at fair value through profit or loss - non-current	392,160	28,110	0.50	28,110	
	Shares - Nextdrive 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	Financial assets at fair value through profit or loss - non-current	439,578	4,396	0.85	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 - Angiocrine Bioscience, Inc	None	Financial assets at fair value through profit or loss - non-current	10,851	27,875	0.02	27,875	
	Shares - TE Meds Holding	None	Financial assets at fair value through profit or loss - non-current	5,857,140	189,957	2.60	189,957	
	Stock - Theia 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 - AlxMed Inc.	None	Financial assets at fair value through profit or loss - non-current	1,351,720	55,756	4.55	55,756	
	Shares - Syncell Inc.	None	Financial assets at fair value through profit or loss - non-current	5,438,995	80,387	4.84	80,387	
	Shares - Appaegis Inc.(DE).	None	Financial assets at fair value through profit or loss - non-current	794,155	30,945	4.06	30,945	
	Contribution - Atayalan, Inc.	None	Financial assets at fair value through profit or loss - non-current	4,479,216	47,419	8.78	47,419	
	Shares - Apeximmune Therapeutics Inc.	None	Financial assets at fair value through profit or loss - non-current	2,631,578	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 - Yineng 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, L.P.	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	–	12,322	–	12,322	
	Contribution - Refract Venture Fund I L.P.	None	Financial assets at fair value through profit or loss - non-current	–	54,030	–	54,030	
	Contribution - Recall Capital Fund I LP	None	Financial assets at fair value through profit or loss - non-current	–	6,346	–	6,346	
	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 - iStaging Corp.(Cayman)	The Company is a director of the	Financial assets at fair value through profit or loss - non-current	–	4,995	–	4,995	
	Convertible corporate bonds - VSense 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	
					3,541,257		3,541,257	
Ta Ya Innovation Investment Co., Ltd.	Shares - Brightek Optoelectronic Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	31,200	1,173	0.05	1,173	
	Shares - Wiltrom Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	143,000	3,890	0.36	3,890	
	Shares - First Hi-tec Enterprise Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	16,000	4,288	0.02	4,288	
	Shares - FullHope Biomedical Co.,Ltd.	The Company is a director of the	Financial assets at fair value through profit or loss - non-current	1,916,000	37,232	4.80	37,232	
	Shares - Fukuta Electric & Machinery Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	399,031	28,690	0.73	28,690	
	Shares - Wise Sea Technology CO., LTD.	None	Financial assets at fair value through profit or loss - non-current	199,038	–	0.39	–	
	Shares - Green Rich Technology Co.,Ltd.	None	Financial assets at fair value through profit or loss - non-current	205,811	–	2.06	–	
	Stock - Golden Crown Green Energy Limited	None	Financial assets at fair value through profit or loss - non-current	4,775,000	–	0.90	–	
	Stock - Goldshine 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 - Ele-Con Technology Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	961,739	–	2.98	–	
	Shares - AIOTEK Co., Ltd.	None	Financial assets at fair value through profit or loss - non-current	119,790	–	0.34	–	
	Shares - Savitech Corporation	The Company is the supervisor of the	Financial assets at fair value through profit or loss - non-current	1,237,500	23,182	3.61	23,182	
	Shares - Innocomm Mobile Technology Corporation	None	Financial assets at fair value through profit or loss - non-current	1,300,000	29,074	4.83	29,074	
	Stock - Achieve Made International Limited	None	Financial assets at fair value through profit or loss - non-current	271,644	5,769	1.59	5,769	
	Shares - Da Qing Energy Conservation Technology Co., Ltd.	The Company is a director of the	Financial assets at fair value through profit or loss - non-current	3,500,000	18,312	5.00	18,312	
	Shares - Nextdrive Inc.(Cayman)	None	Financial assets at fair value through profit or loss - non-current	165,230	–	0.87	–	
	Stock - Heroic 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	
	Stock - Adona Medical Inc.	None	Financial assets at fair value through profit or loss - non-current	6,539,351	72,891	1.93	72,891	
	Stock －T-E Pharma Holding	None	Financial assets at fair value through profit or loss - non-current	6,000,000	68,488	2.20	68,488	
	Shares - Tensor Group, Inc.	The Company is a director of the	Financial assets at fair value through profit or loss - non-current	1,530,000	33,612	7.95	33,612	
	Stock - 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	1,684,211	64,000	1.09	64,000	
	Shares - My Card Inc.	None	Financial assets at fair value through profit or loss - non-current	86,505	16,057	0.75	16,057	
	Shares - Path Robotics, inc.	None	Financial assets at fair value through profit or loss - non-current	183,509	32,070	0.32	32,070	
	Shares - Kandu Inc.	None	Financial assets at fair value through profit or loss - non-current	4,454,203	81,530	3.20	81,530	
	Contribution - LUNA, 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	–	32,533	–	32,533	
	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 - Valere Holding LLC	None	Financial assets at fair value through profit or loss - non-current	–	31,420	–	31,420	
	Contribution - TE-0716 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-0923 Fund I, a series of TN Recall Ventures, LP	None	Financial assets at fair value through profit or loss - non-current	–	7,291	–	7,291	
	Contribution - Andra Capital Fund LP	None	Financial assets at fair value through profit or loss - non-current	–	65,950	–	65,950	
	Contribution - Harbour25 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	
					983,483		983,483	
Ta Ya Genesis Capital Co., Ltd.	Shares - Acrocyte Therapeutics Inc.	None	Financial assets at fair value through profit or loss - non-current	4,436,668	89,100	11.01	89,100	
	Shares - Avesha, Inc.	None	Financial assets at fair value through profit or loss - non-current	66,380	–	0.31	–	
	Shares - Appaegis 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	13,933	3.05	13,933	
	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	–	8,418	–	8,418	
	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 - Protuoso Pte. Ltd	None	Financial assets at fair value through profit or loss - non-current	–	77,312	–	77,312	
					268,315		268,315	

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

Q1 2026

Unit: NTD thousands

Purchasing (selling) company	Name of counterparty	Relationship	Transaction status				Circumstances and reasons for the difference between the transaction conditions and		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	(467,941)	(8.8)%	Monthly Statement Demand Note	Note	Note	163,453	8.7%	
	Ta Heng Electric Wire & Cable	Subsidiary	Purchase of goods	496,149	12.7%	Monthly settlement 75 days	Note	Note	(200,449)	(17.6)%	

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

Q1 2026

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 Heng Electric Wire & Cable	Ta Ya Electric Wire & Cable Co., Ltd.	Parent company	Purchase of goods	467,941	88.0%	Monthly Statement Demand Note	Note	Note	(163,453)	(80.1)%	
	Ta Ya Electric Wire & Cable Co., Ltd.	Parent company	Sale of goods	(496,149)	(82.1)%	Monthly settlement 75 days	Note	Note	200,449	79.1%	
Cuprime Material Co., Ltd.	Cugreen Metal Tech Co., Ltd.	Subsidiary	Sale of goods	(114,795)	(10.9)%	Monthly settlement 90 days	Note	Note	43,734	8.9%	
Cugreen Metal Tech Co., Ltd.	Cuprime Material Co., Ltd.	Parent company	Purchase of goods	114,795	(72.8)%	Monthly settlement 90 days	Note	Note	(43,734)	73.1%	

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)

Q1 2026

Unit: NTD thousand unless otherwise stated

Name of Investment Company	Name of investee	Location of the area	Main business items	Initial investment amount: End of current period	Initial investment amount: End of last year	Held at end of period: Number of shares	Held at end of period: Ratio	Held at end of period: Carrying amount	Investee profit or loss for the period	Investment gains and losses recognized by the Company	Remarks
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	808,378	8,439	8,439	Subsidiary
	Ta Ya Venture Holdings Ltd.	Tortola British Virgin Islands	Investment	973,390	973,390	30,520,000	100.00	725,893	30,217	30,217	Subsidiary
	Ta Ya (Vietnam) Investment Holding Ltd.	Tortola British Virgin Islands	Investment	291,009	291,009	9,000,000	100.00	559,481	20,571	20,571	Subsidiary
	Ta Ya Electric Wire & Cable (H.K.) 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	64,474	3,270	837	Subsidiary
	Ta Ya Innovation Investment Co., Ltd.	New Taipei City	Investment	800,000	800,000	109,418,124	100.00	1,218,977	(9,767)	(9,767)	Subsidiary
	Taya Venture Capital Co., Ltd.	Taipei City	Investment	1,045,471	948,602	410,637,530	96.87	3,718,480	(199,211)	(192,979)	Subsidiary
	Ta Heng Electric Wire & Cable	Tainan City	Electronic wire	131,922	131,922	20,933,640	61.36	454,902	47,105	25,499	Subsidiary
	Ta Ho Engineering Co., Ltd.	Tainan City	Cable design and construction	12,000	12,000	1,199,998	48.00	52,156	4,137	(385)	Subsidiary
	Cuprime Material Co., Ltd.	New Taipei City	Copper melting and copper ingot rolling	349,094	349,094	45,992,045	54.01	615,374	60,212	31,455	Subsidiary
	Ta Yi Plastic Co., Ltd.	Tainan City	Plastic materials	29,882	29,882	3,955,421	48.24	39,070	1,913	923	Subsidiary
	United Electric Industry Co., Ltd.	New Taipei City	Cable splicing material	133,793	133,793	46,361,638	42.78	766,368	52,248	25,016	Subsidiary
	Ta Ya Green Energy Technology Co., Ltd.	Tainan City	Energy Technology	2,404,550	2,404,550	335,335,894	85.00	3,688,071	101,352	86,165	Subsidiary
	Union Storage Energy System Ltd.	New Taipei City	Other management consulting services	70,316	70,316	12,154,801	70.00	—	55,046	(31,382)	Subsidiary (Note)
	Ta Ya Genesis Capital Co., Ltd.	New Taipei City	Investment	330,000	330,000	33,000,000	100.00	353,786	(11)	(11)	Subsidiary
	Ta Ya Energy Storage Technology Co., Ltd.	Tainan City	Energy technology service	3,660,000	3,160,000	366,000,000	100.00	3,572,995	(1,774)	(1,773)	Subsidiary
	Ta Ya Geothermal Technology Co., Ltd.	Tainan City	Heat energy supply and energy technology service	5,000	5,000	500,000	100.00	4,956	(6)	(6)	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
	AD Engineering Co., Ltd.	Tainan City	Electrical equipment engineering	47,680	47,680	8,504,950	27.00	163,369	3,801	1,026	Invested company under the equity
	Jung Shing Wire Co., Ltd.	Tainan City	Manufacturing, processing, and sale of Magnet Wire	487,773	487,773	36,378,065	21.46	571,496	13,555	2,909	Invested company under the equity method
	Hengs Technology Co., Ltd.	Tainan City	Photoelectric related	152,577	152,577	6,165,950	9.26	133,405	35,382	3,368	Invested company under the equity
	United Aluminum Technology Co., Ltd.	New Taipei City	Manufacturing of steel wires and cables, and aluminum casting	176,842	176,842	17,684,200	35.37	151,830	(15,430)	(5,457)	Invested company under the equity method
				12,906,345	12,309,476			17,663,461	211,049	(5,335)	
Ta Ya (China) Holding Ltd.	Heng Ya Electric Ltd.	Hong Kong	Electric wire and cable trading	HKD 65,216 $ in thousands	HKD 65,216 $ in thousands	65,216,000	100.00	HKD 76,582 $ in thousands	HKD 560 $ in thousands	HKD 560 $ in thousands	Sub-subsidiary
	Ta Ya (Zhangzhou) Holding Ltd	Hong Kong	Investment	USD 18,200 $ in thousands	USD 18,200 $ in thousands	18,200,000	100.00	HKD 37,485 $ in thousands	HKD (1,302) $ in thousands	HKD (1,272) $ in thousands	Sub-subsidiary
	Ta Ya (Kunshan) Holding Ltd	Hong Kong	Investment	USD 23,700 $ in thousands	USD 23,700 $ in thousands	23,700,000	100.00	HKD 192,837 $ in thousands	HKD 1,142 $ in thousands	HKD 1,321 $ in thousands	Sub-subsidiary
Ta Ya Venture Holdings Ltd.	Otto2 Holdings Corporation	Cayman	Preschool aesthetic education	USD 542 $ in thousands	USD 542 $ in thousands	24,877,296	4.82	USD — $ in thousands	CNY 125 $ in thousands	USD — $ in thousands	Invested company under the equity
	Lucky Max Capital Investment Ltd.	Hong Kong	Investment	USD 2,549 $ in thousands	USD 2,549 $ in thousands	19,875,000	100.00	USD 17 $ in thousands	USD — $ in thousands	USD — $ in thousands	Sub-subsidiary
Ta Ya (Vietnam) Investment Holding Ltd.	Ta Ya Vietnam (Cayman) Holdings Ltd.	Cayman	Investment	USD 7,950 $ in thousands	USD 7,950 $ in thousands	7,950,000	75.00	USD 15,324 $ in thousands	USD 854 $ in thousands	USD 641 $ in thousands	Sub-subsidiary
	Teco (Vietnam) Electric & Machinery Co.,Ltd.	Vietnam	Production of various electric motors, converters, and various home appliances	USD 1,370 $ in thousands	USD 1,370 $ in thousands	5,735,316	20.00	USD 2,114 $ in thousands	USD 56 $ in thousands	USD 11 $ in thousands	Invested company under the equity method
Ta Ya Vietnam (Cayman) Holdings Ltd.	Ta Ya (Vietnam) Electric Wire & Cable Joint Stock Company	Vietnam	Construction wires	USD 10,505 $ in thousands	USD 10,505 $ in thousands	24,555,172	80.00	USD 20,393 $ in thousands	USD 1,068 $ in thousands	USD 854 $ in thousands	Third-tier subsidiary
Ta Ya Innovation Investment Co., Ltd.	Otto2 Holdings Corporation	Cayman	Preschool aesthetic education	32,800	32,800	25,295,740	5.27	—	CNY 125 $ in thousands	CNY —	Invested company under the equity
	Tenart Biotech Limited.	Taipei City	Cosmetic medicine related	10,625	10,625	249,132	3.19	5,000	8,592	274	Invested company under the equity
	Hengs Technology Co., Ltd.	Tainan City	Photoelectric related	35,363	35,363	3,649,628	5.48	69,528	35,382	1,939	Invested company under the equity
Taya Venture Capital Co., Ltd.	Ta Ya Green Energy Technology Co., Ltd.	Tainan City	Energy Technology	10	10	1,632	—	18	101,352	—	Subsidiary
	Otto2 Holdings Corporation	Cayman	Preschool aesthetic education	29,985	29,985	47,619,048	9.92	—	CNY 125 $ in thousands	CNY —	Invested company under the equity
	Tenart Biotech Limited.	Taipei City	Cosmetic medicine related	20,000	20,000	1,664,177	21.34	33,448	8,592	1,833	Invested company under the equity
	Hengs Technology Co., Ltd.	Tainan City	Photoelectric related	88,390	88,390	7,503,422	11.27	159,100	35,382	3,985	Invested company under the equity
	United Electric Industry Co., Ltd.	New Taipei City	Cable splicing material	13	13	2,132	—	36	52,248	1	Subsidiary
Ta Heng Electric Wire & Cable	Ta Yi Plastic Co., Ltd.	Tainan City	Plastic materials	2,000	2,000	517,895	6.32	5,119	1,913	121	Subsidiary
	AD Engineering Co., Ltd.	Tainan City	Electrical equipment engineering	17	17	1,676	—	32	3,801	—	Invested company under the equity
Ta Yi Plastic Co., Ltd.	Plastic Technology Investment Holding Ltd.	Tortola British Virgin Islands	Investment	HKD 10,252 $ in thousands	HKD 10,252 $ in thousands	10,252,294	33.53	84,445	3,270	1,096	Sub-subsidiary
Plastic Technology Investment Holding Ltd.	Ta Yi Plastic (H.K.) Ltd.	Hong Kong	Electric wire and cable manufacturing and processing	HKD 37,000 $ in thousands	HKD 37,000 $ in thousands	36,999,999	100.00	HKD 61,704 $ in thousands	HKD 811 $ in thousands	HKD 811 $ in thousands	Third-tier subsidiary
Ta Ya Green Energy Technology Co.,	Bos Solar Energy Co., Ltd.	Tainan City	Energy technology service	160,000	160,000	41,150,000	100.00	478,802	4,093	4,093	Sub-subsidiary
	Touch Solar Power Co., Ltd.	Tainan City	Electric Power Generation	35,000	35,000	4,031,500	100.00	46,890	330	330	Sub-subsidiary
	Bravao Solar Power Co., Ltd.	Kaohsiung City	Electric Power Generation	40,597	40,597	4,000,000	100.00	58,769	79	79	Sub-subsidiary
	Sin Jhong Solar Power Co., Ltd.	Tainan City	Electric Power Generation	800,000	800,000	111,040,000	100.00	1,373,914	21,736	21,736	Sub-subsidiary
	Bo Yao Power Corporation	Tainan City	Energy technology service	1,000	1,000	160,000	100.00	4,582	894	894	Sub-subsidiary
	Jhih-Guang Energy Co., Ltd.	Tainan City	Electric Power Generation	1,415,505	1,415,505	169,722,400	100.00	1,809,467	77,102	77,102	Sub-subsidiary
	Bo Jin Energy Co., Ltd.	Tainan City	Energy technology service	250,100	250,100	25,010,000	100.00	234,117	(3,503)	(3,503)	Sub-subsidiary
Union Storage Energy System Ltd.	SMILE 1	Japan	Energy technology service	JPY 120,000 $ in thousands	JPY 18,000 $ in thousands	12,000	20.00	23,537	JPY (6,375)	(255)	Invested company under the equity
Ta Ya Energy Storage Technology Co., Ltd.	Bo Feng Energy Storage Co., Ltd.	Tainan City	Energy technology service	350	350	35,000	100.00	221	(6)	(6)	Sub-subsidiary
	Bo Sheng Energy Storage Co., Ltd.	Tainan City	Energy technology service	350	350	35,000	100.00	221	(6)	(6)	Sub-subsidiary
	Infinity Energy Storage Technology Co., Ltd.	Tainan City	Energy technology service	2,100,000	2,100,000	180,100,000	100.00	2,066,908	8,821	5,077	Sub-subsidiary
	Da Xu Energy Co., Ltd.	Tainan City	Energy technology service	1,103,118	603,118	56,970,500	100.00	1,083,177	(3,385)	(3,960)	Sub-subsidiary
	Shengri Energy Storage Technology Co., Ltd.	Tainan City	Energy technology service	392,400	392,400	39,240,000	30.00	392,163	(975)	(293)	Invested company under the equity
	SMILE 1	Japan	Energy technology service	JPY 180,000 $ in thousands	JPY 27,000 $ in thousands	18,000	30.00	35,306	JPY (6,375)	(382)	Invested company under the equity
Cuprime Material Co., Ltd.	Cuprime Material Pte Ltd.	Singapore	Investment	63,270	63,270	3,255,000	100.00	84,023	1,102	1,102	Sub-subsidiary
	Cuprime Ventrue Holding Company Ltd.	Tortola British Virgin Islands	Investment	76,217	76,217	2,400,000	100.00	58,694	240	240	Sub-subsidiary
	Cuprime Investment Holding Company Limited	Tortola British Virgin Islands	Investment	97,242	97,242	285	100.00	167,225	6,729	6,729	Sub-subsidiary
	Taya Venture Capital Co., Ltd.	New Taipei City	Investment	30,590	30,590	12,932,973	3.12	119,765	(199,211)	(6,220)	Subsidiary
	Ta Heng Electric Wire & Cable	Tainan City	Electronic wire	6,000	6,000	952,090	2.79	23,126	47,105	1,314	Subsidiary
	Cugreen Metal Tech Co., Ltd.	Taoyuan City	OEM production of copper carbonate powder and copper oxide powder	445,812	445,812	14,382,527	98.81	171,658	21,120	20,884	Sub-subsidiary
Cuprime Material Pte Ltd.	Cuprime Electric Wire & Cable (H.K.) Co., Ltd.	Hong Kong	Investment	SGD 3,247 $ in thousands	SGD 3,247 $ in thousands	18,000,000	100.00	SGD 3,396 $ in thousands	SGD 44 $ in thousands	SGD 44 $ in thousands	Third-tier subsidiary
Cuprime Investment Holding Company Limited	Ta Ya Vietnam (Cayman) Holdings Ltd.	Cayman	Investment	USD 2,650 $ in thousands	USD 2,650 $ in thousands	2,650,000	25.00	USD 5,108 $ in thousands	USD 854 $ in thousands	USD 213 $ in thousands	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

Q1 2026 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)	Amount of allowance for losses recognized
					Amount	Processing method		
Ta Ya Electric Wire & Cable Co., Ltd.	Ta Heng Electric Wire & Cable	Subsidiary	163,453	12.27	—	None	163,453	—
Ta Heng Electric Wire & Cable	Ta Ya Electric Wire & Cable Co., Ltd.	Parent company	200,449	10.07	—	None	163,425	—

Note: Information as of May 7, 2026.

Table 7 Mainland China investment information

Q1 2026

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						
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)	(21) (RMB(5) thousand)	100%	(21) (RMB(5) thousand)	89,330 (RMB 19,267 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)	19,526 (RMB 4,267 thousand)	100%	19,903 (RMB 4,350 thousand)	471,391 (RMB 101,673 thousand)	—
Dongguan Hui Chang Plastic Co., Ltd	Production and sale of plastic pellets	10,507 (USD 351,244)	(2)	—	—	—	—	8,320 (RMB 1,818 thousand)	43.11%	3,587 (RMB 784 thousand)	46,691 (RMB 10,071 thousand)	—
Ta Yi Plastic New Material (Huizhou) Ltd.	Production and sale of plastic pellets	111,454 (RMB 25,000,000)	(2)	—	—	—	—	3,887 (RMB 849 thousand)	42.68%	1,659 (RMB 363 thousand)	35,839 (RMB 7,730 thousand)	—
Huizhou Huaxing Intelligent Equipment Co., Ltd.	Production and sale of automated equipment and robots	37,395 (RMB 8,400,000)	(2)	—	—	—	—	(878) (RMB(192) thousand)	17.93%	(157) (RMB(34) thousand)	27,118 (RMB 5,849 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	2,246,158 US$70,236,363	10,495,639

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: 17,492,733 × 60% = 10,495,639 (60% of the current net worth).

Note 3: The investment gains and losses recognized in the current period are based on the financial statements of the same period not audited by CPAs.

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.

Table 8 Business relationships and important transactions between parent company and subsidiaries

Q1 2026

Unit: NTD thousands

Serial number	Trader's Name	Trading counterpart	Relationship	Transactions with each other			
				Accounting titles	Amount	Trading terms and conditions	As a percentage of consolidated total revenue or assets (%)
0	Ta Ya Electric Wire & Cable Co.,	Ta Heng Electric Wire & Cab	Parent company to subsidiary	Sales revenue	467,941	Negotiated based on the current price and the quality of the copper, and the payment terms are equivalent to those of general non-related parties	5.61 %
				Purchase of goods	496,149	Negotiated based on the current price and the quality of copper, and the payment terms are equivalent to those of general non-related parties	5.95 %
				Accounts receivable	163,453	Post-shipment demand note	0.25 %
				Accounts payable	200,449	Payment terms O/A 75 days	0.31 %
1	Cuprime Material Co., Ltd.	Cugreen Metal Tech Co., Ltd.	Parent company to subsidiary	Sales revenue	114,795	Negotiated based on the current price and the quality of the copper, and the payment terms are equivalent to those of general non-related parties	1.38 %
				Accounts receivable	43,734	O/A 90 days after shipment	0.07 %