

WIESON TECHNOLOGIES CO.,
LTD. and Subsidiaries

Consolidated Financial Statements
& Independent Auditor's Review
Report

For the Second Quarter of 2026 and 2025

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

§TABLE OF CONTENTS§

ITEM	PAGE	N O . O F NOTES TO FINANCIAL STATEMENTS
I. Cover Page	1	-
II. Table of Contents	2	-
III. Independent Auditor's Review Report	3	-
IV. Consolidated Balance Sheets	4	-
V. Consolidated Statements of Comprehensive Income	5-6	-
VI. Consolidated Statements of Changes in Equity	7-8	-
VII. Consolidated Statements of Cash Flows	9-10	-
VIII. Notes to Consolidated Financial Statements		
(I) Company History	11	I
(II) Date and Procedure for Approval of Financial Statements	11	II
(III) Application of New and Revised Standards and Interpretations	11-14	III
(IV) Summary of Significant Accounting Policies	14-16	IV
(V) Significant Accounting Judgments, Estimates, and Major Sources of Assumption Uncertainty	16-17	V
(VI) Explanation of Significant Accounting Items	17-55	VI-XXIX
(VII) Related Party Transactions	56-57	XXX
(VIII) Pledged Assets	58	XXXI
(IX) Significant Contingent Liabilities and Unrecognized Contractual Commitments	58	XXXII
(X) Significant Disaster Losses	-	-
(XI) Significant Subsequent Events	-	-
(XII) Others	58-60	XXXIII
(XIII) Other Disclosures		
1. Information on Significant Transactions	61-62	XXXIV
2. Information on Investees	61-62	XXXIV
3. Information on Investment in Mainland China	61-62	XXXIV
(XIV) Segment Information	62-63	XXXV

Independent Auditor's Review Report

To WIESON TECHNOLOGIES CO., LTD.:

Introduction

We have reviewed the accompanying consolidated statements of financial position of WIESON TECHNOLOGIES CO., LTD. and its subsidiaries (WIESON GROUP) as of June 30, 2026 and 2025, and the related consolidated statements of comprehensive income for the three-month periods from April 1 to June 30, 2026 and 2025 and the six-month periods from January 1 to June 30, 2026 and 2025, consolidated statements of changes in equity and consolidated statements of cash flows for the six-month periods from January 1 to June 30, 2026 and 2025, and notes to the consolidated financial statements (including a summary of significant accounting policies).

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission (FSC). Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope

We conducted our reviews in accordance with Statement of Auditing Standards No. 2410 "Review of Financial Statements." The procedures performed in a review of consolidated financial statements consist principally of inquiries of persons responsible for financial and accounting matters, analytical procedures, and other review procedures. A review is substantially less in scope than an audit and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our reviews, nothing has come to our attention that caused us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of WIESON GROUP as of June 30, 2026 and 2025, and its consolidated financial performance for the three-month periods from April 1 to June 30, 2026 and 2025 and the six-month periods from January 1 to June 30, 2026 and 2025, and its consolidated cash flows for the six-month periods from January 1 to June 30, 2026 and 2025, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the FSC.

Deloitte & Touche
CPA: Po-Jen Weng

CPA: Shih-Lan Chu

Approved by Financial
Supervisory Commission
No. 1010028123

Approved by Financial
Supervisory Commission
No. 1120349008
August 11, 2026

WIESON TECHNOLOGIES CO., LTD. and Subsidiaries
Consolidated Balance Sheets
June 30, 2026, December 31, 2025 and June 30, 2025

Unit: NT\$ thousands

Code	Assets	June 30, 2026		December 31, 2025		June 30, 2025	
		Amount (NT\$)	%	Amount (NT\$)	%	Amount (NT\$)	%
	Current Assets						
1100	Cash and cash equivalents (Notes 6 and 29)	\$ 336,908	8	\$ 594,014	13	\$ 138,264	4
1136	Financial assets at amortized cost - current (Notes 8, 9, 29 and 31)	3,107	-	3,081	-	3,066	-
1150	Notes receivable (Notes 10, 22 and 29)	260,151	6	337,885	8	304,446	8
1170	Accounts receivable (Notes 10, 22 and 29)	855,980	21	1,042,223	24	1,115,786	29
1200	Other receivables (Notes 29)	2,772	-	2,413	-	3,484	-
1220	Current income tax assets	-	-	725	-	671	-
130X	Inventories (Note 11)	669,594	16	686,746	16	623,181	16
1410	Prepayments (Note 17)	55,424	1	39,370	1	59,859	2
1479	Other current assets (Note 17)	1,876	-	1,345	-	996	-
11XX	Total current assets	<u>2,185,812</u>	<u>52</u>	<u>2,707,802</u>	<u>62</u>	<u>2,249,753</u>	<u>59</u>
	Non-current assets						
1517	Financial assets at fair value through other comprehensive income - non-current (Notes 7 and 29)	33,353	1	32,272	1	23,271	1
1600	Property, plant and equipment (Notes 13 and 31)	1,583,023	38	1,305,604	30	1,185,099	31
1755	Right-of-use assets (Notes 14, 29 and 31)	147,783	4	129,932	3	122,718	3
1760	Investment property (Notes 15 and 31)	29,600	1	29,783	1	29,966	1
1780	Intangible assets (Note 16)	94,423	2	87,524	2	73,642	2
1840	Deferred income tax assets	18,507	1	21,309	-	60,599	2
1915	Prepayments for equipment (Notes 17, 29 and 32)	54,368	1	32,742	1	25,845	1
1920	Refundable deposits (Notes 29 and 30)	17,400	-	15,696	-	14,525	-
1975	Net defined benefit assets - non-current	-	-	-	-	3,117	-
1990	Other non-current assets (Note 17)	540	-	596	-	327	-
15XX	Total non-current assets	<u>1,978,997</u>	<u>48</u>	<u>1,655,458</u>	<u>38</u>	<u>1,539,109</u>	<u>41</u>
1XXX	Total assets	<u>\$ 4,164,809</u>	<u>100</u>	<u>\$ 4,363,260</u>	<u>100</u>	<u>\$ 3,788,862</u>	<u>100</u>
	Liabilities and equity						
	Current Liabilities						
2100	Short-term loans (Notes 18, 29 and 31)	\$ 245,500	6	\$ 386,597	9	\$ 435,458	12
2130	Contract liabilities - current (Note 22)	4,989	-	6,136	-	24,705	1
2170	Accounts payable (Note 29)	611,421	15	750,775	17	768,024	20
2200	Other payables (Notes 19 and 29)	318,787	8	214,987	5	224,623	6
2230	Current income tax liabilities	15,391	-	20,067	1	14,090	-
2250	Provision for liabilities - current (Note 20)	3,270	-	4,444	-	5,482	-
2280	Lease liabilities - current (Notes 14, 29 and 30)	2,251	-	1,214	-	1,190	-
2320	Long-term loans due within one year (Notes 18, 29 and 31)	84,103	2	94,264	2	92,623	2
2399	Other current liabilities	58,181	1	48,281	1	45,460	1
21XX	Total current liabilities	<u>1,343,893</u>	<u>32</u>	<u>1,526,765</u>	<u>35</u>	<u>1,611,655</u>	<u>42</u>
	Non-current Liabilities						
2540	Long-term loans (Notes 18, 29 and 31)	607,106	15	496,455	11	556,633	15
2570	Deferred income tax liabilities	212,156	5	205,836	5	179,519	5
2580	Lease liabilities - non-current (Notes 14, 29 and 31)	3,272	-	1,069	-	1,187	-
2630	Long-term deferred revenue	11,849	-	12,056	-	5,363	-
2645	Deposits received (Notes 29)	1,041	-	1,034	-	979	-
25XX	Total non-current liabilities	<u>835,424</u>	<u>20</u>	<u>716,450</u>	<u>16</u>	<u>743,681</u>	<u>20</u>
2XXX	Total Liabilities	<u>2,179,317</u>	<u>52</u>	<u>2,243,215</u>	<u>51</u>	<u>2,355,336</u>	<u>62</u>
	Equity attributable to owners of the Company (Note 21)						
	Share capital						
3110	Common stock	817,640	20	817,640	19	726,640	19
3200	Capital Surplus	456,919	11	456,919	10	154,273	4
	Retained Earnings						
3310	Legal reserve	173,891	4	148,881	4	148,881	4
3320	Special reserve	2,738	-	3,747	-	3,747	-
3350	Undistributed earnings	357,239	9	534,020	12	400,558	11
3300	Total retained earnings	533,868	13	686,648	16	553,186	15
3400	Other Equity	53,358	1	(2,738)	-	(137,944)	(4)
3500	Treasury shares (Note 21)	(28,876)	(1)	-	-	-	-
31XX	Total owners' equity of the Company	<u>1,832,909</u>	<u>44</u>	<u>1,958,469</u>	<u>45</u>	<u>1,296,155</u>	<u>34</u>
36XX	Non-controlling Interest	<u>152,583</u>	<u>4</u>	<u>161,576</u>	<u>4</u>	<u>137,371</u>	<u>4</u>
3XXX	Total equity	<u>1,985,492</u>	<u>48</u>	<u>2,120,045</u>	<u>49</u>	<u>1,433,526</u>	<u>38</u>
	Total liabilities and equity	<u>\$ 4,164,809</u>	<u>100</u>	<u>\$ 4,363,260</u>	<u>100</u>	<u>\$ 3,788,862</u>	<u>100</u>

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

Chairman: Hung-Chin Chen

Managerial Officers : Cheng-Huang
Chen

Head of Accounting: Yu-Wei Hu

WIESON TECHNOLOGIES CO., LTD. and Subsidiaries

Consolidated Statements of Comprehensive Income

For the Periods from April 1 to June 30, 2026 and 2025, and from January 1 to June 30, 2026 and 2025

Unit: In Thousands of NTD, except EPS in NTD

Code		April 1 to June 30, 2026		April 1 to June 30, 2025		January 1 to June 30, 2026		January 1 to June 30, 2025	
		A m o u n t	%	A m o u n t	%	A m o u n t	%	A m o u n t	%
4000	Operating revenues (Note 22)	\$ 862,719	100	\$ 1,029,833	100	\$ 1,567,070	100	\$ 1,968,375	100
5000	Operating costs (Notes 11 and 23)	(682,858)	(79)	(752,158)	(73)	(1,239,255)	(79)	(1,440,159)	(73)
5900	Gross Profit	179,861	21	277,675	27	327,815	21	528,216	27
	Operating expenses (Notes 23 and 30)								
6100	Selling expenses	(53,724)	(6)	(58,700)	(5)	(97,452)	(6)	(106,843)	(6)
6200	Administrative expenses	(62,706)	(8)	(69,130)	(7)	(107,594)	(7)	(144,868)	(7)
6300	R&D expenses	(66,649)	(8)	(42,250)	(4)	(108,642)	(7)	(83,132)	(4)
6450	Reversal of expected credit losses	215	-	(395)	-	437	-	864	-
6000	Total operating expenses	(182,864)	(22)	(170,475)	(16)	(313,251)	(20)	(333,979)	(17)
6900	Operating profit	(3,003)	(1)	107,200	11	14,564	1	194,237	10
	Non-operating Income and Expenses (Notes 23 and 30)								
7100	Interest income	982	-	672	-	1,462	-	1,695	-
7010	Other income	1,351	-	1,039	-	1,985	-	1,670	-
7020	Other gains and losses	967	-	(23,588)	(2)	(689)	-	(10,817)	-
7050	Finance costs	(5,512)	-	(6,510)	(1)	(10,816)	-	(13,025)	(1)
7000	Total non-operating Income and Expenses	(2,212)	-	(28,387)	(3)	(8,058)	-	(20,477)	(1)
7900	Profit before tax	(5,215)	(1)	78,813	8	6,506	1	173,760	9
7950	Income tax expense (Note 24)	3,640	1	(20,447)	(2)	2,734	-	(47,711)	(3)
8200	Net Profit (Loss) for the Period	(1,575)	-	58,366	6	9,240	1	126,049	6
	Other comprehensive income Items that will not be reclassified subsequently to profit or loss								
8316	Unrealized valuation gains or losses on investments in equity instruments at fair value through other comprehensive income (Note 21)	(37)	-	-	-	-	-	-	-
8310		(37)	-	-	-	-	-	-	-
8360	Items that may be reclassified subsequently to profit or loss:								
8361	Exchange differences on translation of foreign financial statements (Note 21)	18,863	2	(214,650)	(21)	76,712	5	(180,393)	(9)
8399	Income tax related to items that may be reclassified subsequently to profit or loss (Notes 21 and 24)	(3,330)	-	39,771	4	(13,951)	(1)	33,527	2
8300	Other comprehensive income for the period (net of tax)	15,496	2	(174,879)	(17)	62,761	4	(146,866)	(7)
8500	Total comprehensive income for the period	\$ 13,921	2	(\$ 116,513)	(11)	\$ 72,001	5	(\$ 20,817)	(1)

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Code		April 1 to June 30, 2026		April 1 to June 30, 2025		January 1 to June 30, 2026		January 1 to June 30, 2025	
		Amount	%	Amount	%	Amount	%	Amount	%
	Net profit attributable to:								
8610	Owners of the Company	\$ 351	-	\$ 53,796	5	\$ 10,748	1	\$ 116,636	6
8620	Non-controlling Interest	(1,926)	-	4,570	1	(1,508)	-	9,413	-
8600		<u>(\$ 1,575)</u>	<u>-</u>	<u>\$ 58,366</u>	<u>6</u>	<u>\$ 9,240</u>	<u>1</u>	<u>\$ 126,049</u>	<u>6</u>
	Total comprehensive income attributable to:								
8710	Owners of the Company	\$ 13,924	2	(\$ 105,396)	(10)	\$ 66,844	4	(\$ 17,561)	(1)
8720	Non-controlling Interest	(3)	-	(11,117)	(1)	5,157	1	(3,256)	-
8700		<u>\$ 13,921</u>	<u>2</u>	<u>(\$ 116,513)</u>	<u>(11)</u>	<u>\$ 72,001</u>	<u>5</u>	<u>(\$ 20,817)</u>	<u>(1)</u>
	Earnings per share (Note 25)								
9750	Basic	<u>\$ -</u>		<u>\$ 0.74</u>		<u>\$ 0.13</u>		<u>\$ 1.61</u>	
9850	Diluted	<u>\$ -</u>		<u>\$ 0.74</u>		<u>\$ 0.13</u>		<u>\$ 1.60</u>	

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

Chairman: Hung-Chin Chen

Managerial Officers : Cheng-Huang Chen

Head of Accounting: Yu-Wei Hu

WIESON TECHNOLOGIES CO., LTD. and Subsidiaries
Consolidated Statements of Changes in Equity
For the Six Months Ended June 30, 2026 and 2025

Unit: NT\$ thousands

		Equity attributable to owners of the Company											
		O t h e r E q u i t y											
Code		S h a r e	C a p i t a l			R e t a i n e d	E a r n i n g s						
		Number of shares (in thousands of shares)	Amount (NT\$)	Capital Surplus	Legal reserve	Special reserve	Undistributed e a r n i n g s	Ex c h a n g e differences on translation of f o r e i g n f i n a n c i a l s t a t e m e n t s	Unrealized valuation gains or losses on financial assets at fair value through other comprehensive i n c o m e	Treasury Shares	T o t a l	Non-controlling I n t e r e s t	Total Equity
A1	Balance at January 1, 2025	72,664	\$ 726,640	\$ 154,273	\$ 133,439	\$ 19,826	\$ 341,416	\$ 10,318	(\$ 14,065)	\$ -	\$ 1,371,847	\$ 140,627	\$ 1,512,474
	Appropriation and distribution of earnings for 2024:												
B1	Legal reserve	-	-	-	15,442	-	(15,442)	-	-	-	-	-	-
B3	Special reserve	-	-	-	-	(16,079)	16,079	-	-	-	-	-	-
B5	Cash dividends to shareholders of the Company	-	-	-	-	-	(58,131)	-	-	-	(58,131)	-	(58,131)
D1	Net profit for January 1 to June 30, 2025	-	-	-	-	-	116,636	-	-	-	116,636	9,413	126,049
D3	Other comprehensive income for January 1 to June 30, 2025 (net of tax)	-	-	-	-	-	-	(134,197)	-	-	(134,197)	(12,669)	(146,866)
D5	Total comprehensive income for January 1 to June 30, 2025	-	-	-	-	-	116,636	(134,197)	-	-	(17,561)	(3,256)	(20,817)
Z1	Balance at June 30, 2025	72,664	\$ 726,640	\$ 154,273	\$ 148,881	\$ 3,747	\$ 400,558	(\$ 123,879)	(\$ 14,065)	\$ -	\$ 1,296,155	\$ 137,371	\$ 1,433,526
A1	Balance at January 1, 2026	81,764	\$ 817,640	\$ 456,919	\$ 148,881	\$ 3,747	\$ 534,020	\$ 2,533	(\$ 5,271)	\$ -	\$ 1,958,469	\$ 161,576	\$ 2,120,045
	Appropriation and distribution of earnings for 2025:												
B1	Legal reserve	-	-	-	25,010	-	(25,010)	-	-	-	-	-	-
B3	Special reserve	-	-	-	-	(1,009)	1,009	-	-	-	-	-	-
B5	Cash dividends to shareholders of the Company	-	-	-	-	-	(163,528)	-	-	-	(163,528)	-	(163,528)
D1	Net profit for January 1 to June 30, 2026	-	-	-	-	-	10,748	-	-	-	10,748	(1,508)	9,240
D3	Other comprehensive income for January 1 to June 30, 2026 (net of tax)	-	-	-	-	-	-	56,096	-	-	56,096	6,665	62,761
D5	Total comprehensive income for January 1 to June 30, 2026	-	-	-	-	-	10,748	56,096	-	-	66,844	5,157	72,001
L1	Treasury shares repurchased	-	-	-	-	-	-	-	-	(28,876)	(28,876)	-	(28,876)

O1	Cash dividends to shareholders of subsidiaries	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(14,150)</u>	<u>(14,150)</u>
Z1	Balance at June 30, 2026	<u>81,764</u>	<u>\$ 817,640</u>	<u>\$ 456,919</u>	<u>\$ 173,891</u>	<u>\$ 2,738</u>	<u>\$ 357,239</u>	<u>\$ 58,629</u>	<u>(\$ 5,271)</u>	<u>(\$ 28,876)</u>	<u>\$ 1,832,909</u>	<u>\$ 152,583</u>	<u>\$ 1,985,492</u>

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

Chairman:Hung-Chin Chen Managerial Officers : Cheng-Huang Chen Head of Accounting: Yu-Wei Hu

WIESON TECHNOLOGIES CO., LTD. and Subsidiaries

Consolidated Statements of Cash Flows

For the Six Months Ended June 30, 2026 and 2025

Unit: NT\$ thousands

<u>C o d e</u>		<u>January 1 to June 30, 2026</u>	<u>January 1 to June 30, 2025</u>
	Cash flows from operating activities		
A10000	Net profit before tax for the year	\$ 6,506	\$ 173,760
A20010	Adjustments to reconcile profit or loss:		
A20100	Depreciation expenses	70,906	60,375
A20200	Amortization expenses	8,218	6,275
A20300	Reversal of expected credit impairment losses	(437)	(864)
A20900	Finance costs	10,816	13,025
A21200	Interest income	(1,462)	(1,695)
A21300	Loss on disposal of property, plant and equipment	(720)	(421)
A22500	Gains on disposal of intangible assets	(1,165)	788
A22800	Cash flows from operating activities	7	-
A23800	Loss on decline in value and obsolescence of inventories	19,474	5,007
A30000	Net changes in operating assets and liabilities		
A31130	Notes receivable	77,734	(61,106)
A31150	Accounts receivable	186,557	(18,931)
A31180	Other receivables	(420)	3,070
A31200	Inventories	(4,755)	(3,372)
A31230	Prepayments	(16,054)	12,602
A31240	Other current assets	(531)	2,294
A32125	Contract liabilities	(1,147)	(171)
A32130	Notes payable	-	(207)
A32150	Accounts payable	(139,354)	(30,490)
A32180	Other payables	(59,533)	(14,990)
A32200	Provision for liabilities	(1,174)	1,363
A32210	Deferred revenue	(207)	(898)
A32230	Other current liabilities	9,900	3,565
A32240	Net defined benefit assets	-	(3)
A33000	Cash generated from operations	163,159	148,976
A33100	Interest received	1,523	4,415
A33300	Interest paid	(10,972)	(13,119)
A33500	Income tax paid	(6,119)	(18,040)
AAAA	Net cash inflows from operating activities	<u>147,591</u>	<u>122,232</u>

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<u>C o d e</u>		<u>January 1 to June 30, 2026</u>	<u>January 1 to June 30, 2025</u>
	Cash flows from investing activities		
B00050	(Acquisition) Disposal of financial assets at amortized cost	(\$ 26)	\$ 116,300
B02700	Purchase of property, plant and equipment	(302,959)	(137,219)
B02800	Proceeds from disposal of property, plant and equipment	2,225	503
B03800	Increase in refundable deposits	(1,704)	682
B04500	Purchase of intangible assets	(7,729)	(14,009)
B05350	Acquisition of right-of-use assets	(13,611)	-
B06800	Decrease (Increase) in other non-current assets	56	12
B07100	Increase in prepayments for equipment	(33,401)	(17,824)
B07600	Dividends received from others	<u>720</u>	<u>421</u>
BBBB	Net cash outflows from investing activities	(<u>356,429</u>)	(<u>51,134</u>)
	Cash flows from financing activities		
C00100	Increase in short-term loans	-	75,893
C00200	Decrease in short-term loans	(145,149)	-
C01600	Increase in short-term loans	258,187	-
C01700	Increase in short-term loans	(163,155)	(28,586)
C03100	Refund of guarantee deposits received	-	(79)
C04900	Purchase of treasury shares	(28,876)	-
C04020	Principal repayment of lease liabilities	(691)	(9,722)
C09900	Cash dividends paid to non-controlling interests	(<u>14,150</u>)	<u>-</u>
CCCC	Net cash inflows from financing activities	(<u>93,834</u>)	<u>37,506</u>
DDDD	Effect of exchange rate changes on cash and cash equivalents	<u>45,566</u>	(<u>86,866</u>)
EEEE	Net increase (decrease) in cash and cash equivalents	(257,106)	21,738
E00100	Cash and cash equivalents at the beginning of the year	<u>594,014</u>	<u>116,526</u>
E00200	Cash and cash equivalents at the end of the year	<u>\$ 336,908</u>	<u>\$ 138,264</u>

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

Chairman: Hung-Chin Chen

Managerial Officers :
Cheng-Huang Chen

Head of Accounting: Yu-Wei Hu

WIESON TECHNOLOGIES CO., LTD. and Subsidiaries
Notes to Consolidated Financial Statements
For the Six Months Ended June 30, 2026 and 2025
(The amounts are in thousands of NTD, unless otherwise stated)

I. Company History

WIESON TECHNOLOGIES CO., LTD. (hereinafter referred to as “the Company”) was incorporated on January 13, 1990 under a business license issued by the Ministry of Economic Affairs. The Company is principally engaged in the trading and import and export of various electronic connectors, computer input/output peripheral equipment, cable assemblies, plugs and sockets, controlled telecommunications radio-frequency devices, and wireless telecommunications equipment. The Company’s shares have been listed and traded on the Taiwan Stock Exchange since December 22, 2025.

The consolidated financial statements are presented in New Taiwan dollars, which is the Company’s functional currency.

II. Date and Procedure for Approval of Financial Statements

The consolidated financial statements were approved by the Board of Directors on August 11, 2026.

III. Application of New and Revised Standards and Interpretations

1. Initial Application of International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), Interpretations (IFRIC), and SIC Interpretations (SIC) (collectively, “IFRS Accounting Standards”) Endorsed and Issued into Effect by the Financial Supervisory Commission (the “FSC”)

The application of the amended IFRS Accounting Standards endorsed and issued into effect by the FSC will not result in material changes to the accounting policies of the Consolidated Company.

2. IFRS Accounting Standards Endorsed by the FSC for Application in 2027

New, Revised or Amended Standards and Interpretations	Effective Date Issued by the IASB
IFRS 18 “Presentation and Disclosure in Financial Statements”	January 1, 2027 (Note 1)
IFRS 19 “Subsidiaries without Public Accountability: Disclosures” (including the 2025 amendments)	January 1, 2027
Amendments to IAS 21 “Translation to a	January 1, 2027

New, Revised or Amended Standards and Interpretations	Effective Date Issued by the IASB
Hyperinflationary Presentation Currency” Amendments to IAS 28 “Amendments to the Fair Value Option for Investments in Associates and Joint Ventures”	January 1, 2027 (Note 2)

Note 1: Taiwanese companies are required to apply IFRS 18 from January 1, 2028, with early application permitted.

Note 2: These amendments shall be applied concurrently with IFRS 18. IFRS 18 “Presentation and Disclosure in Financial Statements” and Related Amendments, and Amendments to IAS 28 “Amendments to the Fair Value Option for Investments in Associates and Joint Ventures”

IFRS 18 will replace IAS 1 “Presentation of Financial Statements.” The key changes to the standard include:

The Consolidated Company shall assess whether it has specified main business activities involving investing in particular types of assets or providing financing to customers and, based on such assessment, classify income and expenses in the statement of profit or loss into the operating, investing, financing, income taxes, and discontinued operations categories.

The statement of profit or loss shall present operating profit or loss, profit or loss before financing and income taxes, and other required subtotals and totals.

IFRS 18 provides guidance to enhance aggregation and disaggregation requirements. The Consolidated Company is required to 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 dissimilar characteristics shall be disaggregated in the primary financial statements and the notes. The Consolidated Company shall label such items as “other” only when a more informative label cannot be identified.

IFRS 18 introduces disclosure requirements for management-defined performance measures. When the Consolidated Company uses such measures in public communications outside the financial statements to communicate management's view of an aspect of the Consolidated Company's financial performance as a whole to users of financial statements, information about such measures shall be disclosed in a single note to the financial statements, including a description of the measure, how it is calculated, a reconciliation to the most directly comparable subtotal or total specified by IFRS Accounting Standards, and the income tax and non-controlling interest effects of each reconciling item.

Upon initial application of IFRS 18, a venture capital organization, mutual fund, unit trust, or similar entity (or indirectly through such entities) may change its election for measuring investments in associates or joint ventures from the equity method to fair value through profit or loss. The amendments to IAS 28 clarify that the aforementioned "similar entities" include entities that, based on the assessment under IFRS 18, have investing in particular types of assets as a main business activity. If the Consolidated Company meets the above criteria, it may elect to make such a change on the date of initial application.

In addition, the following consequential amendments were made to IAS 7 "Statement of Cash Flows":

If the Consolidated Company uses the indirect method to present cash flows from operating activities, operating profit or loss shall be used as the starting point for the 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 is assessed as having specified main business activities, it shall consider the categories in which dividend income, interest income, and interest expense are 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 these cash flows may be classified in only one category in the statement of cash flows.

The Consolidated Company does not expect to early apply IFRS 18 and the related consequential amendments.

Except for the impacts described above, as of the date the consolidated financial statements were authorized for issue, the Consolidated Company continues to assess the impacts of the amendments to the standards and interpretations on its financial position and financial performance. The relevant impacts will be disclosed when the assessment is completed.

3. IFRS Accounting Standards Issued by the IASB but Not Yet Endorsed and Issued into Effect by the FSC

New, Revised or Amended Standards and Interpretations	Effective Date Issued by the IASB (Note)
Amendments to IFRS 10 and IAS 28 “Sale or Contribution of Assets between an Investor and its Associate or Joint Venture”	To be determined
IFRS 20 “Regulatory Assets and Regulatory Liabilities”	January 1, 2029

Note 1: Unless stated otherwise, the above new, revised or amended standards and interpretations are effective for annual reporting periods beginning on or after their respective effective dates.

As of the date the consolidated financial statements were authorized for issue, the Consolidated Company continues to assess the impacts of the amendments to the standards and interpretations on its financial position and financial performance. The relevant impacts will be disclosed when the assessment is completed.

IV. Summary of Significant Accounting Policies

(I) Statement of Compliance

The consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IAS 34 “Interim Financial Reporting” endorsed and issued into effect by the FSC. The consolidated financial statements do not include all the disclosures required by IFRS Accounting Standards for a complete set of annual financial statements.

(II) Basis of Preparation

The consolidated financial statements have been prepared on the historical cost basis except for financial instruments measured at fair value and net defined benefit liabilities recognized at the present value of defined benefit obligations less the fair value of plan assets.

The fair value measurements are grouped into Levels 1 to 3 based on the observability and significance of the relative inputs:

1. Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.
2. Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. prices) or indirectly (i.e. derived from prices).
3. Level 3 inputs are unobservable inputs for the asset or liability.

(III) Basis of Consolidation

The consolidated financial statements incorporate the financial statements of the Company and the entities controlled by the Company (subsidiaries). The consolidated statements of comprehensive income include the operating results of subsidiaries acquired or disposed of during the period from the date of acquisition or up to the date of disposal. Adjustments have been made to the financial statements of subsidiaries to conform their accounting policies to those used by the Consolidated Company. In preparing the consolidated financial statements, all intercompany transactions, account balances, income and expenses have been eliminated in full. Total comprehensive income of subsidiaries is attributed to the owners of the Company and non-controlling interests, even if this results in the non-controlling interests having a deficit balance.

Changes in the Consolidated Company's ownership interests in subsidiaries that do not result in a loss of control are accounted for as equity transactions. The carrying amounts of the Consolidated Company's interests and the non-controlling interests are adjusted to reflect changes in their relative interests in the subsidiaries. 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 and attributed to the owners of the Company.

Please refer to Note 12 and Table 6 for details of subsidiaries, ownership percentages, and business activities.

(IV) Other Significant Accounting Policies

Except as described below, please refer to the summary of significant accounting policies in the consolidated financial statements for the year ended December 31, 2025.

1. Defined Benefit Post-employment Benefits

Pension cost for the interim period is calculated on a year-to-date basis using the actuarially determined pension cost rate at the end of the prior fiscal year, adjusted for significant market fluctuations during the period, significant plan amendments, settlements, or other significant one-time events.

2. Income Tax Expense

Income tax expense represents the sum of current income tax and deferred income tax. Income tax for the interim period is assessed on an annual basis and calculated by applying the tax rate applicable to the expected total annual earnings to the pre-tax income for the interim period.

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

In the application of the Consolidated Company's accounting policies, management is required to make judgments, estimations and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources based on historical experience and other relevant factors. Actual results may differ from these estimates.

The Consolidated Company considers the possible impact of inflation and market interest rate fluctuations in making critical accounting estimates regarding cash flow projections, growth rates, discount rates and profitability. Management continues reviewing the estimates and underlying assumptions.

Major Sources of Estimation Uncertainty

(I) Estimated Impairment of Financial Assets

The estimated impairment of accounts receivable is based on the Consolidated Company's assumptions regarding probability of default and loss given default. The Consolidated Company considers historical experience, current market conditions and forward-looking information in making assumptions and selecting the inputs to the impairment calculation. For the key assumptions and inputs adopted, please refer to Note 10. If actual future cash flows are less than expected, a material impairment loss may arise.

(II) Impairment of Inventories

The net realizable value of inventories is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. These estimates are based on current market conditions and historical experience of similar products. Changes in market conditions may materially affect these estimates.

VI. Cash and Cash Equivalents

	June 30, 2026	December 31, 2025	June 30, 2025
Cash on hand and petty cash	\$ 554	\$ 458	\$ 544
Checking accounts and demand deposits	242,753	593,556	137,720
Cash equivalents			
Time deposits	93,601	-	-
	<u>\$ 336,908</u>	<u>\$ 594,014</u>	<u>\$ 138,264</u>

VII. Financial assets at fair value through other comprehensive income

Investments in equity instruments

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Non-current</u>			
Domestic investments			
Unlisted stocks	\$ 5,160	\$ 5,160	\$ 6,370
Foreign investments			
Unlisted stocks	28,193	27,112	16,901
	<u>\$ 33,353</u>	<u>\$ 32,272</u>	<u>\$ 23,271</u>

The Consolidated Company invested in common shares of domestic and foreign companies for medium- and long-term strategic purposes and expects to realize profits through long-term investments. Management of

the Consolidated Company believes that recognizing short-term fair value fluctuations of these investments in profit or loss would not be consistent with the aforementioned long-term investment strategy. Therefore, these investments were designated as financial assets at fair value through other comprehensive income.

The Consolidated Company recognized dividend income of NT\$720 thousand and NT\$421 thousand for the six-month periods ended June 30, 2026 and 2025, respectively.

The Consolidated Company did not pledge investments in equity instruments measured at fair value through other comprehensive income as collateral.

VIII. Financial Assets at Amortized Cost

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
<u>Current</u>			
Domestic investments			
Time deposits with original maturity over 3 months	\$ 1,274	\$ 1,257	\$ 1,263
Pledged time deposits	<u>1,833</u>	<u>1,824</u>	<u>1,803</u>
	<u>\$ 3,107</u>	<u>\$ 3,081</u>	<u>\$ 3,066</u>
(I) As of June 30, 2026, December 31, 2025 and June 30, 2025, the interest rates for time deposits with original maturities of more than 3 months ranged from 1.69% to 3.00%, 1.69% to 3.00%, and 3.50% per annum, respectively.			
(II) For information regarding financial assets at amortized cost pledged as collateral, please refer to Note 31.			

XIII. Credit Risk Management of Investments in Debt Instruments

The Consolidated Company's investments in debt instruments are financial assets at amortized cost:

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Total carrying amount	\$ 3,107	\$ 3,081	\$ 3,066
Allowance for loss	<u>-</u>	<u>-</u>	<u>-</u>
Amortized cost	<u>\$ 3,107</u>	<u>\$ 3,081</u>	<u>\$ 3,066</u>

The credit risks on bank deposits and other financial instruments are measured and monitored by the respective finance departments of the Consolidated Company. As the counterparties and other parties to the transactions of the Consolidated Company are banks, financial institutions and corporate organizations with good credit ratings and above investment grade, there are no significant concerns regarding default risk. Accordingly, there is no significant credit risk. The Consolidated Company's current credit risk rating mechanism and the gross carrying amounts of investments in debt instruments by credit category are as follows:

Credit rating	Definition	Basis of recognition of expected credit losses	Expected credit loss rate	June 30, 2026 Gross Carrying Amount	December 31, 2025 Gross Carrying Amount	June 30, 2025 Gross Carrying Amount
Normal	The debtors have low credit risk and have sufficient ability to settle the contractual cash flows.	12-month expected credit losses	0%	<u>\$ 3,107</u>	<u>\$ 3,081</u>	<u>\$ 3,066</u>

X. Notes receivables, accounts receivables, and overdue receivables

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Notes receivable</u>			
Measured at amortized cost			
Total carrying amount	\$ 260,151	\$ 337,885	\$ 304,446
Less: Allowance for loss	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 260,151</u>	<u>\$ 337,885</u>	<u>\$ 304,446</u>
<u>Accounts receivable</u>			
Measured at amortized cost			
Total carrying amount	\$ 858,575	\$ 1,045,407	\$ 1,119,348
Less: Allowance for loss	<u>(2,595)</u>	<u>(3,184)</u>	<u>(3,562)</u>
	<u>\$ 855,980</u>	<u>\$ 1,042,223</u>	<u>\$ 1,115,786</u>

The average credit period for sales of goods by the Consolidated Company is approximately 30 to 120 days, and no interest is charged on receivables. The Consolidated Company evaluates major customers based on publicly available financial information and historical transaction records and obtains sufficient collateral when necessary to mitigate the risk of financial losses arising from delinquency. The Consolidated Company continuously monitors credit exposure and the credit ratings of counterparties and manages credit exposure through annual review and approval of counterparties' credit limits.

To mitigate credit risk, management of the Consolidated Company has assigned a dedicated team responsible for determining credit limits, approving credit applications and performing other monitoring procedures to ensure appropriate actions are taken for the collection of overdue receivables. In addition, the Consolidated Company reviews the recoverable amount of receivables individually at the balance sheet date to ensure that adequate impairment losses are recognized for uncollectible receivables. Accordingly, management of the Consolidated Company believes that the Consolidated Company's credit risk has been significantly reduced.

The Consolidated Company recognizes allowance losses on receivables based on lifetime expected credit losses. Lifetime expected credit losses are calculated using a provision matrix that considers customers' historical default records, current financial conditions, industry economic conditions, as well as GDP forecasts and industry outlooks. Since the Consolidated Company's historical credit loss experience indicates no significant differences in loss patterns among different customer groups, the provision matrix does not further distinguish customer groups and only establishes expected credit loss rates based on aging of receivables.

If there is evidence indicating that the counterparty is experiencing severe financial difficulties and the Consolidated Company has no reasonable expectation of recovering the amount, the Consolidated Company directly writes off the related receivables. However, the

Consolidated Company will continue collection activities, and any amounts subsequently recovered are recognized in profit or loss.

(I) Notes Receivable

The Consolidated Company measures the allowance for loss on notes receivable based on the provision matrix as follows:

June 30, 2026

	Not overdue	1 to 60 days overdue	61 to 90 days overdue	91 to 180 days overdue	Over 180 days overdue	Total
Expected credit loss rate	-%	-%	-%	-%	-%	
Total carrying amount	\$ 260,151	\$ -	\$ -	\$ -	\$ -	\$ 260,151
Allowance for loss (lifetime expected credit losses)	-	-	-	-	-	-
Amortized cost	<u>\$ 260,151</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 260,151</u>

December 31, 2025

	Not overdue	1 to 60 days overdue	61 to 90 days overdue	91 to 180 days overdue	Over 180 days overdue	Total
Expected credit loss rate	-%	-%	-%	-%	-%	
Total carrying amount	\$ 337,885	\$ -	\$ -	\$ -	\$ -	\$ 337,885
Allowance for loss (lifetime expected credit losses)	-	-	-	-	-	-
Amortized cost	<u>\$ 337,885</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 337,885</u>

June 30, 2025

	Not overdue	1 to 60 days overdue	61 to 90 days overdue	91 to 180 days overdue	Over 180 days overdue	Total
Expected credit loss rate	-%	-%	-%	-%	-%	
Total carrying amount	\$ 304,446	\$ -	\$ -	\$ -	\$ -	\$ 304,446
Allowance for loss (lifetime expected credit losses)	-	-	-	-	-	-
Amortized cost	<u>\$ 304,446</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 304,446</u>

Information on the changes in the allowance for loss on notes receivable is as follows:

	January 1 to June 30, 2026	January 1 to June 30, 2025
Balance at the beginning of the year	\$ -	\$ 2,365
Less: Reversal of impairment loss for the year	-	(2,316)
Exchange differences on translation of foreign currencies	-	(49)
Balance at the beginning of the year	<u>\$ -</u>	<u>\$ -</u>

(II) Accounts receivable

The Consolidated Company's allowance for loss on accounts receivable, measured on a provision matrix, was as follows:

June 30, 2026

	Not overdue 0%~0.02%	1 to 60 days overdue 0%~9.39%	61 to 90 days overdue 0%~9.79%	91 to 180 days overdue 0%~29.2%	Over 180 days overdue 100%	Total
Expected credit loss rate						
Total carrying amount	\$ 840,481	\$ 13,837	\$ 266	\$ 2,115	\$ 1,876	\$ 858,575
Allowance for loss (lifetime expected credit losses)	(78)	(176)	(19)	(446)	(1,876)	(2,595)
Amortized cost	<u>\$ 840,403</u>	<u>\$ 13,661</u>	<u>\$ 247</u>	<u>\$ 1,669</u>	<u>\$ -</u>	<u>\$ 855,980</u>

December 31, 2025

	Not overdue 0.00%~0.46%	1 to 60 days overdue 0.00%~8.9%	61 to 90 days overdue 3.07%~11.91%	91 to 180 days overdue 28.04%~75.32%	Over 180 days overdue 100.00%	Total
Expected credit loss rate						
Total carrying amount	\$ 1,022,005	\$ 20,578	\$ 94	\$ 282	\$ 2,448	\$ 1,045,407
Allowance for loss (lifetime expected credit losses)	(443)	(149)	(9)	(135)	(2,448)	(3,184)
Amortized cost	<u>\$ 1,021,562</u>	<u>\$ 20,429</u>	<u>\$ 85</u>	<u>\$ 147</u>	<u>\$ -</u>	<u>\$ 1,042,223</u>

June 30, 2025

	Not overdue 0.01%~0.30%	1 to 60 days overdue 0.52%~11.36%	61 to 90 days overdue 13.56%~16.42%	91 to 180 days overdue 31.15%~87.28%	Over 180 days overdue 100%	Total
Expected credit loss rate						
Total carrying amount	\$ 1,084,278	\$ 29,851	\$ 537	\$ 3,768	\$ 914	\$ 1,119,348
Allowance for loss (lifetime expected credit losses)	(312)	(306)	(75)	(1,955)	(914)	(3,562)
Amortized cost	<u>\$ 1,083,966</u>	<u>\$ 29,545</u>	<u>\$ 462</u>	<u>\$ 1,813</u>	<u>\$ -</u>	<u>\$ 1,115,786</u>

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

	January 1 to June 30, 2026	January 1 to June 30, 2025
Balance at the beginning of the year	\$ 3,184	\$ 2,384
Add: Provision for the period	-	1,452
Less: Actual write-off in the year	(437)	-
Less: Reversal of impairment loss for the year	(275)	-
Exchange differences on translation of foreign currencies	<u>123</u>	(274)
Balance at the beginning of the year	<u>\$ 2,595</u>	<u>\$ 3,562</u>

(III) Overdue receivables (recorded under other non-current assets)

Information on the changes in the allowance for loss on overdue receivables is as follows:

	January 1 to June 30, 2026	January 1 to June 30, 2025
Balance at the beginning of the year	<u>\$ 2,369</u>	<u>\$ 2,369</u>
Balance at the beginning of the year	<u>\$ 2,369</u>	<u>\$ 2,369</u>

XI. Inventories

	June 30, 2026	December 31, 2025	June 30, 2025
Finished goods	\$ 328,950	\$ 335,605	\$ 318,303
Work in process	104,514	118,442	137,394
Ram materials	171,367	132,934	116,862
Semi-finished goods	<u>64,763</u>	<u>99,765</u>	<u>50,622</u>
	<u>\$ 669,594</u>	<u>\$ 686,746</u>	<u>\$ 623,181</u>

The nature of the cost of goods sold is as follows:

	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
Cost of inventories sold	\$ 672,183	\$ 748,868	\$ 1,219,781	\$ 1,435,152
Loss on decline in value of inventories	<u>10,675</u>	<u>3,290</u>	<u>19,474</u>	<u>5,007</u>
	<u>\$ 682,858</u>	<u>\$ 752,158</u>	<u>\$ 1,239,255</u>	<u>\$ 1,440,159</u>

XII. Subsidiary

(I) Subsidiaries Included in the consolidated financial statements

Entities covered by the consolidated financial statements are as follows:

Name of investor	Name of subsidiary	Business nature	Shareholding percentage			Description
			June 30, 2026	December 31, 2025	June 30, 2025	
Wieson Technologies Co., Ltd.	Wieson International Investment LTD - Cayman Islands (Cayman Wieson)	Overseas investment and trading activities	100.00	100.00	100.00	Note
	Jiebao Electronics LTD. - Cayman Islands (Cayman Jiebao)	"	100.00	100.00	100.00	Note
	WIESON OVERSEA HOLDING CO., LTD.	"	100.00	100.00	100.00	Note
	WIESON TECHNOLOGIES (VIETNAM) CO., LTD.	Manufacturing and processing of electronic connectors and cable assembly plugs and sockets	100.00	100.00	100.00	Note
Cayman Wieson	Wieson Technologies (Dongguan) Co., LTD. (Dongguan Wieson)	Manufacturing and processing of electronic connectors and cable assembly plugs and sockets	100.00	100.00	100.00	Note
Cayman Jiebao	Wieson Automotive Co., LTD. (Jiangsu) (Jiangsu Wieson)	Manufacturing and sales of automotive connectors, plugs, computer connectors and automotive electronics.	87.26	87.26	87.26	Note
WIESON OVERSEA HOLDING CO., LTD.	WIESON AMERICA, INC.	Development of connectors and computer I/O peripherals	100.00	100.00	100.00	Note
Jiangsu Wieson	Wieson Automotive (Taiwan) Co., LTD. (Wieson Automotive)	Wholesale and retail sales of automotive and motorcycle parts and accessories	100.00	100.00	100.00	Note

Note (1): The information was prepared based on the financial statements of the respective companies for the corresponding periods, as reviewed or audited by independent auditors.

Note (2): In August 2023, the Company invested in and established WIESON TECHNOLOGIES (VIETNAM) CO., LTD. As of June 30, 2026, December 31, 2025, and June 30, 2025, the remitted investment amounts were US\$13,500 thousand, US\$11,500 thousand, and US\$10,500 thousand, respectively.

(II) Information on subsidiaries with material non-controlling interests

	June 30, 2026	December 31, 2025	June 30, 2025
Wieson Automotive Co., LTD. (Jiangsu) (Jiangsu Wieson)	12.74%	12.74%	12.74%

For information on the principal place of business and country of registration, please refer to Table 6 and Table 7.

The following summary financial information of Jiangsu Wieson is presented based on amounts before the elimination of intercompany transactions:

	June 30, 2026	December 31, 2025	June 30, 2025
Current Assets	\$ 971,675	\$ 1,222,608	\$ 1,053,668
Non-current assets	513,823	509,746	471,442
Current Liabilities	(281,338)	(427,505)	(408,332)
Non-current Liabilities	(6,492)	(36,589)	(38,516)
Equity	<u>\$ 1,197,668</u>	<u>\$ 1,268,260</u>	<u>\$ 1,078,262</u>

Equity attributable to:

Owners of the
Company

\$ 1,045,085	\$ 1,106,684	\$ 940,891
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Non-controlling
interests of Jiangsu
Wieson

<u>152,583</u>	<u>161,576</u>	<u>137,371</u>
<u>\$ 1,197,668</u>	<u>\$ 1,268,260</u>	<u>\$ 1,078,262</u>

	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
Operating Revenue	<u>\$ 323,092</u>	<u>\$ 430,787</u>	<u>\$ 607,152</u>	<u>\$ 854,410</u>
Net Profit for the Period	(\$ 15,114)	\$ 35,871	(\$ 11,835)	\$ 73,882
Other Comprehensive Income	(486)	(122)	(486)	(122)
Total Comprehensive Income	<u>(\$ 15,600)</u>	<u>\$ 35,749</u>	<u>(\$ 12,321)</u>	<u>\$ 73,760</u>

Net Profit Attributable
to:

Owners of the
Company

(\$ 13,188)	\$ 31,301	(\$ 10,327)	\$ 64,469
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Non-controlling
Interests of
Jiangsu Wieson

<u>(1,926)</u>	<u>4,570</u>	<u>(1,508)</u>	<u>9,413</u>
<u>(\$ 15,114)</u>	<u>\$ 35,871</u>	<u>(\$ 11,835)</u>	<u>\$ 73,882</u>

Total comprehensive

	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
income attributable to:				
Owners of the Company	(\$ 13,612)	\$ 31,195	(\$ 10,751)	\$ 64,363
Non-controlling interests of Jiangsu Wieson	(<u>1,988</u>) (<u>\$ 15,600</u>)	<u>4,554</u> <u>\$ 35,749</u>	(<u>1,570</u>) (<u>\$ 12,321</u>)	<u>9,397</u> <u>\$ 73,760</u>
Dividends paid to non-controlling interests: Jiangsu Wieson			<u>\$ 14,150</u>	<u>\$ -</u>

XIII. Property, Plant and Equipment

	Land	Buildings	Mechanical equipmen	Molding equipment	Transportation equipment	Office equipment	Leasehold improvements	Other equipment	Construction in progress	Total
<u>Cost</u>										
Balance at January 1, 2026	\$ 275,773	\$ 825,275	\$ 564,405	\$ 341,909	\$ 22,210	\$ 66,006	\$ 147,979	\$ 76,811	\$ 95,630	\$ 2,415,998
Additions	-	197,453	16,134	12,142	966	4,976	-	10,837	60,451	302,959
Reclassification	-	103,220	3,069	569	1,712	2,549	-	(10,058)	(92,990)	8,071
Disposals	-	-	(29,455)	(7,552)	(-)	(14,497)	(98,027)	(7,549)	-	(157,080)
Net exchange differences	-	<u>25,908</u>	<u>23,338</u>	<u>14,768</u>	<u>947</u>	<u>2,211</u>	<u>4,598</u>	<u>2,503</u>	<u>3,499</u>	<u>77,772</u>
Balance at June 30, 2026	<u>\$ 275,773</u>	<u>\$ 1,151,856</u>	<u>\$ 577,491</u>	<u>\$ 361,836</u>	<u>\$ 25,835</u>	<u>\$ 61,245</u>	<u>\$ 54,550</u>	<u>\$ 72,544</u>	<u>\$ 66,590</u>	<u>\$ 2,647,720</u>
<u>Accumulated depreciation and impairment</u>										
Balance at January 1, 2026	\$ -	\$ 177,457	\$ 394,392	\$ 282,179	\$ 15,527	\$ 43,519	\$ 145,809	\$ 51,511	\$ -	\$ 1,110,394
Depreciation expenses	-	20,927	23,082	15,275	1,364	4,431	147	3,006	-	68,232
Reclassification	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	(29,790)	(7,149)	-	(13,854)	(98,027)	(7,200)	-	(156,020)
Net exchange differences	-	<u>4,844</u>	<u>16,217</u>	<u>12,229</u>	<u>684</u>	<u>1,540</u>	<u>4,507</u>	<u>2,070</u>	-	<u>42,091</u>
Balance at June 30, 2026	<u>\$ -</u>	<u>\$ 203,228</u>	<u>\$ 403,901</u>	<u>\$ 302,534</u>	<u>\$ 17,575</u>	<u>\$ 35,636</u>	<u>\$ 52,436</u>	<u>\$ 49,387</u>	<u>\$ -</u>	<u>\$ 1,064,697</u>
Net amount as of June 30, 2026										
Net amount as of December 31, 2025 and January 1, 2026	<u>\$ 275,773</u>	<u>\$ 948,628</u>	<u>\$ 173,590</u>	<u>\$ 59,302</u>	<u>\$ 8,260</u>	<u>\$ 25,609</u>	<u>\$ 2,114</u>	<u>\$ 23,157</u>	<u>\$ 66,590</u>	<u>\$ 1,583,023</u>
Balance at January 1, 2026	<u>\$ 275,773</u>	<u>\$ 647,818</u>	<u>\$ 170,013</u>	<u>\$ 59,730</u>	<u>\$ 6,683</u>	<u>\$ 22,487</u>	<u>\$ 2,170</u>	<u>\$ 25,300</u>	<u>\$ 95,630</u>	<u>\$ 1,305,604</u>
<u>Cost</u>										
Balance at January 1, 2025	\$ 269,806	\$ 647,646	\$ 499,389	\$ 321,902	\$ 19,114	\$ 58,408	\$ 147,391	\$ 57,868	\$ 165,791	\$ 2,187,315
Additions	-	171	18,495	2,761	906	5,330	-	10,984	98,572	137,219
Reclassification	5,967	3,833	12,315	17,289	1,459	-	-	-	(18,479)	22,384
Disposals	-	-	(2,929)	(5,321)	(1,261)	(944)	-	(1,226)	-	(11,681)
Net exchange differences	-	<u>(38,879)</u>	<u>(45,519)</u>	<u>(28,722)</u>	<u>(1,726)</u>	<u>(4,453)</u>	<u>(12,738)</u>	<u>(6,050)</u>	<u>(25,585)</u>	<u>(163,672)</u>
Balance at June 30, 2025	<u>\$ 275,773</u>	<u>\$ 612,771</u>	<u>\$ 481,751</u>	<u>\$ 307,909</u>	<u>\$ 18,492</u>	<u>\$ 58,341</u>	<u>\$ 134,653</u>	<u>\$ 61,576</u>	<u>\$ 220,299</u>	<u>\$ 2,171,565</u>
<u>Accumulated depreciation and impairment</u>										
Balance at January 1, 2025	\$ -	\$ 146,837	\$ 363,620	\$ 269,402	\$ 13,916	\$ 45,726	\$ 144,943	\$ 48,529	\$ -	\$ 1,032,973
Depreciation expenses	-	13,969	17,565	12,205	1,493	3,125	140	1,185	-	49,682
Reclassification	-	811	-	-	-	-	-	-	-	811
Disposals	-	-	(2,755)	(3,968)	(1,261)	(896)	-	(1,127)	-	(10,007)
Net exchange differences	-	<u>(8,473)</u>	<u>(34,871)</u>	<u>(23,842)</u>	<u>(1,218)</u>	<u>(3,390)</u>	<u>(12,535)</u>	<u>(2,664)</u>	-	<u>(86,993)</u>
Balance at June 30, 2025	<u>\$ -</u>	<u>\$ 153,144</u>	<u>\$ 343,559</u>	<u>\$ 253,797</u>	<u>\$ 12,930</u>	<u>\$ 44,565</u>	<u>\$ 132,548</u>	<u>\$ 45,923</u>	<u>\$ -</u>	<u>\$ 986,466</u>
Net amount as of June 30, 2025	<u>\$ 275,773</u>	<u>\$ 459,627</u>	<u>\$ 138,192</u>	<u>\$ 54,112</u>	<u>\$ 5,562</u>	<u>\$ 13,776</u>	<u>\$ 2,105</u>	<u>\$ 15,653</u>	<u>\$ 220,299</u>	<u>\$ 1,185,099</u>

No impairment losses were recognized or reversed for the periods from January 1 to June 30, 2026 and 2025.

Depreciation expenses are provided on a straight-line basis over the following useful lives:

Buildings	
Main plant buildings	20 to 51years
Engineering systems	5years
Others	5years
Mechanical equipment	3 to 10years
Molding equipment	3 to 5years
Transportation equipment	2 to 5years
Office equipment	3 to 20years
Leasehold improvements	6 to 10years
Other equipment	3 to 10years

Please refer to Note 31 for the amount of property, plant and equipment pledged as collateral for borrowings.

XIV. Lease Agreements

(I) Right-of-use assets

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Carry amount of right-of-use assets			
Land	\$ 142,428	\$ 127,705	\$ 120,398
Buildings	4,102	440	-
Transportation equipment	<u>1,253</u>	<u>1,787</u>	<u>2,320</u>
	<u>\$ 147,783</u>	<u>\$ 129,932</u>	<u>\$ 122,718</u>
	<u>April 1 to June 30, 2026</u>	<u>April 1 to June 30, 2025</u>	<u>January 1 to June 30, 2026</u>
Additions to right-of-use assets			<u>\$ 17,417</u>
			<u>\$ -</u>
Depreciation expenses on right-of-use assets			
Land	\$ 878	\$ 821	\$ 1,729
Buildings	169	3,165	229
Transportation equipment	<u>266</u>	<u>266</u>	<u>533</u>
	<u>\$ 1,313</u>	<u>\$ 4,252</u>	<u>\$ 2,491</u>
			<u>\$ 10,510</u>

Except for the additions and depreciation expenses listed above, there were no material subleases or impairment losses on the Consolidated Company's right-of-use assets for the periods from January 1 to June 30, 2026 and 2025.

No impairment losses were recognized or reversed for the periods from January 1 to June 30, 2026 and 2025.

For the carrying amount of right-of-use assets pledged as collateral for borrowings, please refer to Note 31.

(II) Lease Liabilities

	June 30, 2026	December 31, 2025	June 30, 2025
Carrying amount of lease liabilities			
Current	\$ 2,251	\$ 1,214	\$ 1,190
Non-current	\$ 3,272	\$ 1,069	\$ 1,187

The range of discount rates for lease liabilities is as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Buildings	3.25%~4.80%	4.35%	4.35%
Transportation equipment	2.00%~2.40%	2.00%	2.00%

(III) Major Lease Activities and Terms

The Consolidated Company leases certain land, buildings and transportation equipment for use as production facilities and business transportation, with lease terms ranging from 2 to 31 years. Upon expiration of the lease terms, the Consolidated Company has no preferential right to purchase the leased land and buildings.

In addition, right-of-use assets – land include the land use rights acquired by Jiangsu Wieson from the Kunshan Municipal Government with a lease term of 31 years, the industrial land use rights acquired by WIESON TECHNOLOGIES (VIETNAM) CO., LTD. from Hung Yen Province, Vietnam, with a lease term of 47 years, and the industrial land use rights acquired by Wieson Technologies (Dongguan) Co., LTD. from the Dongguan Municipal Government with a lease term of 48 years.

(IV) Information on Other Leases

	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
Short-term lease expenses	<u>\$ 10,602</u>	<u>\$ 3,236</u>	<u>\$ 12,088</u>	<u>\$ 3,893</u>
Total cash (outflows) from leases			<u>(\$ 12,779)</u>	<u>(\$ 13,615)</u>

The Consolidated Company elected to apply the recognition exemption to leases of buildings and transportation equipment that qualify as short-term leases, and not recognize the related right-of-use assets and lease liabilities for these leases.

XV. Investment property

	Land	Buildings	Total
<u>Cost</u>			
Balance at January 1, 2026	<u>\$ 23,208</u>	<u>\$ 14,055</u>	<u>\$ 37,263</u>
Balance at June 30, 2026	<u>\$ 23,208</u>	<u>\$ 14,055</u>	<u>\$ 37,263</u>
<u>Accumulated depreciation</u>			
Balance at January 1, 2026	\$ -	\$ 7,480	\$ 7,480
Balance at June 30, 2026	-	183	183
Balance at January 1, 2026	<u>\$ -</u>	<u>\$ 7,663</u>	<u>\$ 7,663</u>
Net amount as of June 30, 2026	<u>\$ 23,208</u>	<u>\$ 6,392</u>	<u>\$ 29,600</u>
Net amount as of December 31, 2025 and January 1, 2026	<u>\$ 23,208</u>	<u>\$ 6,575</u>	<u>\$ 29,783</u>
<u>Cost</u>			
Balance at January 1, 2025	\$ 29,174	\$ 17,889	\$ 47,063
Reclassification	(5,966)	(3,834)	(9,800)
Balance at June 30, 2025	<u>\$ 23,208</u>	<u>\$ 14,055</u>	<u>\$ 37,263</u>
<u>Accumulated depreciation</u>			
Balance at January 1, 2025	\$ -	\$ 7,925	\$ 7,925
Depreciation expenses	-	183	183
Reclassification	-	(811)	(811)
Balance at June 30, 2025	<u>\$ -</u>	<u>\$ 7,297</u>	<u>\$ 7,297</u>
Net amount as of June 30, 2025	<u>\$ 23,208</u>	<u>\$ 6,758</u>	<u>\$ 29,966</u>

The fair value of the Consolidated Company's investment property located in Xizhi District, New Taipei City, was NT\$91,442 thousand, NT\$79,151 thousand and NT\$71,884 thousand as of June 30, 2026, December 31, 2025 and June 30, 2025, respectively. The fair values had

not been assessed by independent appraisers and were assessed by the Consolidated Company's management with reference to the market prices of similar property transactions in neighboring areas.

Please refer to Note 31 for the carrying amount of investment properties pledged as collateral for borrowings.

Depreciation expenses of investment properties are provided on a straight-line basis over the following useful lives:

Buildings	
Main plant buildings	50 to 51 years
Engineering systems	3 to 10 years

The lease term for the investment property is from April 1, 2024 to May 31, 2027. Upon expiration of the lease, the lessee has a preferential right to renew the lease under the same terms and conditions; however, there is no contractual renewal option, and the lessee has no preferential right to purchase the investment property upon expiration of the lease term.

As of June 30, 2026, the total future lease payments to be received from the investment property leased under operating leases were as follows:

	June 30, 2026	June 30, 2025
First year	\$ 1,518	\$ 1,656
Second year	-	1,518
	<u>\$ 1,518</u>	<u>\$ 3,174</u>

XVI. Intangible Assets

	P a t e n t s	C o m p u t e r s o f t w a r e	C o m p u t e r S o f t w a r e	O t h e r s	T o t a l
<u>Cost</u>					
Balance at January 1, 2026	\$ -	\$ 925	\$ 127,855	\$ 17,711	\$ 146,491
Acquisitions	59	-	7,670	-	7,729
Reclassification	-	-	4,854	-	4,854
Disposals	-	-	(4,441)	-	(4,441)
Net exchange differences	-	31	4,258	-	4,289
Balance at June 30, 2026	<u>\$ 59</u>	<u>\$ 956</u>	<u>\$ 140,196</u>	<u>\$ 17,711</u>	<u>\$ 158,922</u>
<u>Accumulated amortization and impairment</u>					
Balance at January 1, 2026	\$ -	\$ 461	\$ 54,745	\$ 3,761	\$ 58,967
Amortization expenses	-	37	7,527	654	8,218
Disposals	-	-	(4,434)	-	(4,434)
Net exchange differences	-	12	1,736	-	1,748
Balance at June 30, 2026	<u>\$ -</u>	<u>\$ 510</u>	<u>\$ 59,574</u>	<u>\$ 4,415</u>	<u>\$ 64,499</u>

	<u>P a t e n t s</u>	<u>C o m p u t e r s o f t w a r e</u>	<u>C o m p u t e r S o f t w a r e</u>	<u>O t h e r s</u>	<u>T o t a l</u>
Net amount as of June 30, 2026	\$ <u>59</u>	\$ <u>446</u>	\$ <u>80,622</u>	\$ <u>13,296</u>	\$ <u>94,423</u>
Net amount as of December 31, 2025 and January 1, 2026	\$ <u>-</u>	\$ <u>464</u>	\$ <u>73,110</u>	\$ <u>13,950</u>	\$ <u>87,524</u>
<u>Cost</u>					
Balance at January 1, 2025	\$ -	\$ 922	\$ 97,845	\$ 10,990	\$ 109,757
Acquisitions	-	-	14,009	-	14,009
Reclassification	-	-	5,564	-	5,564
Disposals	-	-	(210)	-	(210)
Net exchange differences	-	(65)	(7,245)	-	(7,310)
Balance at June 30, 2025	\$ <u>-</u>	\$ <u>857</u>	\$ <u>109,963</u>	\$ <u>10,990</u>	\$ <u>121,810</u>
<u>Accumulated amortization and impairment</u>					
Balance at January 1, 2025	\$ -	\$ 388	\$ 41,873	\$ 2,718	\$ 44,979
Amortization expenses	-	35	5,811	429	6,275
Disposals	-	-	(210)	-	(210)
Net exchange differences	-	(23)	(2,853)	-	(2,876)
Balance at June 30, 2025	\$ <u>-</u>	\$ <u>400</u>	\$ <u>44,621</u>	\$ <u>3,147</u>	\$ <u>48,168</u>
Net amount as of June 30, 2025	\$ <u>-</u>	\$ <u>457</u>	\$ <u>65,342</u>	\$ <u>7,843</u>	\$ <u>73,642</u>

Amortization expenses are provided on a straight-line basis over the following useful lives:

Patents	3 to 20 years
Computer software	1 to 30 years
Other intangible assets	10 to 15 years

XVII. Other Assets

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
<u>Current</u>			
Prepayments			
Prepaid expenses	\$ 26,149	\$ 19,550	\$ 22,024
Prepayments for goods	2,453	1,366	755
Input tax	26,462	4,364	22,152
Tax overpaid retained for offsetting future tax payable	<u>360</u>	<u>14,090</u>	<u>14,928</u>
	\$ <u>55,424</u>	\$ <u>39,370</u>	\$ <u>59,859</u>
Other current assets			
Temporary Payments	\$ 1,349	\$ 739	\$ 319
Others	<u>527</u>	<u>606</u>	<u>677</u>
	\$ <u>1,876</u>	\$ <u>1,345</u>	\$ <u>996</u>
<u>Non-current</u>			

Prepayments for equipment	\$ 54,368	\$ 32,742	\$ 25,845
Overdue receivables	\$ 2,369	\$ 2,369	\$ 2,369
Less: Allowance for loss	(2,369)	(2,369)	(2,369)
Others	540	596	327
	<u>\$ 540</u>	<u>\$ 596</u>	<u>\$ 327</u>

XVIII. Borrowing

(I) Short-term Loans

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Secured loans</u> (Note 31)			
Bank loans (1)	\$ 16,700	\$ 9,429	\$ 56,364
<u>Unsecured loans</u>			
Credit facility loans (2)	<u>228,800</u>	<u>377,168</u>	<u>379,094</u>
	<u>\$ 245,500</u>	<u>\$ 386,597</u>	<u>\$ 435,458</u>

1. The interest rates on secured loans were 2.125% ~ 4.20%, 3.80% and 2.13% ~ 2.60% as of June 30, 2026, December 31, 2025 and June 30, 2025, respectively.
2. The interest rates on bank revolving loans were 2.08% ~ 2.51%, 2.06% ~ 3.25% and 2.10% ~ 3.35% as of June 30, 2026, December 31, 2025 and June 30, 2025, respectively.

(II) Long-term loan

	June 30, 2026	December 31, 2025	June 30, 2025
<u>Secured loans</u> (Note 31)			
Bank loans (1)	\$ 357,197	\$ 167,139	\$ 126,563
<u>Unsecured loans</u>			
Credit loans (2)	<u>334,012</u>	<u>423,580</u>	<u>522,693</u>
	691,209	590,719	649,256
Less: Portion recorded as due within one year	(84,103)	(94,264)	(92,623)
Long-term Borrowings	<u>\$ 607,106</u>	<u>\$ 496,455</u>	<u>\$ 556,633</u>

1. The bank loans were secured by the Consolidated Company's own land and buildings (see Note 31). As of June 30, 2026, December 31, 2025 and June 30, 2025, the maturity dates of the loans ranged from December 27, 2027 to February 10, 2046, May 27, 2026 to June 13, 2030, and May 27, 2026 to June 13, 2030, respectively,

with effective interest rates ranging from 2.25% ~ 2.92%, 2.25% ~ 2.70% and 2.125% ~ 2.80% per annum, respectively.

2. The interest rates on long-term unsecured loans ranged from 2.22% ~ 2.325% as of June 30, 2026, December 31, 2025 and June 30, 2025.

XIX. Other Liabilities

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
<u>Current</u>			
Other payables			
Salaries and bonuses payable	\$ 67,834	\$ 110,406	\$ 79,208
Profit-sharing remuneration payable to employees and directors	6,767	22,468	15,577
Insurance premiums payable	2,804	2,625	2,278
Pensions payable	1,904	1,612	1,584
Construction retainage payable	-	-	15,321
Commissions payable	6,518	3,130	5,150
Royalties payable	723	514	533
Service expenses payable	12,854	17,332	10,175
Interest payable	197	-	544
Dividends payable	163,528	-	58,131
Others	55,658	56,900	36,122
	<u>\$ 318,787</u>	<u>\$ 214,987</u>	<u>\$ 224,623</u>

XX. Provision for liabilities

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
<u>Current</u>			
Employee benefits	<u>\$ 3,270</u>	<u>\$ 4,444</u>	<u>\$ 5,482</u>

The provision for employee benefit liabilities includes an estimate of the vested short-term service leave entitlements of employees. °

XXI. Equity

(I) Common Stock Capital

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Authorized number of shares (in thousands of shares)	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Authorized stock capital	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
Number of shares issued and fully paid (in thousands of shares)	<u>81,764</u>	<u>81,764</u>	<u>72,664</u>
Stock capital issued	<u>\$ 817,640</u>	<u>\$ 817,640</u>	<u>\$ 726,640</u>

The common stock issued has a face value of NT\$10 per share, and each share is entitled to one voting right and the right to receive dividends.

On October 21, 2025, the Board of Directors resolved to increase capital in cash by issuing 9,100 thousand new shares at a face value of NT\$10 per share and an issue price of NT\$43.74 per share, resulting in paid-in capital of NT\$817,640 thousand after the capital increase. The above cash capital increase was approved and declared effective by the Securities and Futures Bureau of the FSC on November 12, 2025, and the Board of Directors resolved to set December 18, 2025 as the record date for the capital increase.

(II) Capital Surplus

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
<u>For loss make-up, cash distribution, or capitalization as share capital (1)</u>			
Stock issuance premium (3)	\$ 448,482	\$ 448,482	\$ 150,977
<u>For loss make-up only</u>			
Recognition of changes in ownership interests in subsidiaries (2)	1,820	1,820	1,820
<u>Not available for any purpose</u>			
Share-based payment arrangements	<u>6,617</u>	<u>6,617</u>	<u>1,476</u>
	<u>\$ 456,919</u>	<u>\$ 456,919</u>	<u>\$ 154,273</u>

1. This type of capital surplus may be used to make up for loss or, when the Company has no loss, may be distributed in cash or capitalized as equity, provided that the capitalization as equity is limited to a certain percentage of paid-in capital each year.
2. This type of capital surplus represents the effect of equity transactions recognized for changes in the Company's equity when the Company has not actually acquired or disposed of shares in a subsidiary, or adjustments to the capital surplus for the Company's subsidiaries accounted for using the equity method.
3. In December 2025, the Company recognized capital surplus - employee stock options of NT\$5,141 thousand on the grant date. Please refer to Note 26 for the explanation of employee stock options.

(III) Retained Earnings and Dividend Policy

In accordance with the earnings distribution policy stipulated in the Company's Articles of Incorporation, if there are earnings for the year as concluded in the annual final accounts, the Company shall first pay taxes and offset accumulated losses, and then appropriate 10% of the remaining balance as legal reserve, except when the legal reserve has reached the Company's paid-in capital. Thereafter, special reserve shall be appropriated or reversed in accordance with applicable laws and regulations. If there is any remaining balance, the Board of Directors shall prepare a proposal for distribution of earnings together with accumulated undistributed earnings and submit the proposal to the shareholders' meeting for resolution on the distribution of shareholders' dividends. If shareholders' dividends are distributed in cash, the Board of Directors is authorized to resolve such distribution by a resolution adopted by at least two-thirds of the directors in attendance at a meeting attended by more than half of the directors and shall report such resolution to the shareholders' meeting. For the policies on employees' compensation and remuneration of directors stipulated in the Company's Articles of Incorporation, please refer to Note 23 (7) Employees' compensation and remuneration of directors.

The Company is currently in a stage of business growth. To cope with the overall industry environment and the needs arising from business expansion, future dividend distributions will take into consideration the Company's medium- and long-term financial and capital budget planning, with the objective of balancing the dividend policy and pursuing stable and sustainable operations. In principle, cash dividends shall not be less than 20% of the distributable dividends to shareholders, but may be adjusted depending on the internal and external operating environment.

Legal reserve shall be appropriated until its balance reaches the Company's paid-in capital. Legal reserve may be used to offset deficits. When the Company has no deficit, the portion of legal reserve exceeding 25% of the total paid-in capital may be distributed in cash or capitalized as share capital.

The 2025 and 2024 earnings distribution proposals were as follows

	2025	2024
Legal reserve	<u>\$ 25,010</u>	<u>\$ 15,442</u>
Special reserve	<u>(\$ 1,009)</u>	<u>(\$ 16,080)</u>
Cash dividends	<u>\$ 163,528</u>	<u>\$ 58,131</u>
Cash dividends per share (\$)	\$ 2.00	\$ 0.80

The aforementioned cash dividends were resolved for distribution by the Board of Directors on March 11, 2026 and March 11, 2025, respectively. The remaining items of the earnings distribution proposals for 2025 and 2024 were approved at the regular shareholders' meetings held on May 28, 2026 and May 26, 2025, respectively.

(IV) Special reserve

	January 1 to June 30, 2026	January 1 to June 30, 2025
Balance at beginning of period	\$ 3,747	\$ 19,826
(Reversal of) appropriation to special reserve		
(Reversal of) appropriation related to deductions from other equity	(<u>1,009</u>)	(<u>16,079</u>)
Balance at end of period	<u>\$ 2,738</u>	<u>\$ 3,747</u>

(V) Other equity

1. Exchange differences on translation of foreign financial statements

	January 1 to June 30, 2026	January 1 to June 30, 2025
Balance at the beginning of the year	\$ 2,533	\$ 10,318
Incurred in the year		
Exchange differences on translation of foreign financial statements	70,056	(167,746)
Related income tax	(<u>13,960</u>)	<u>33,549</u>
Balance at the end of the year	<u>\$ 58,629</u>	(<u>\$123,879</u>)

2. Unrealized valuation gains or losses on financial assets at fair value through other comprehensive income

	January 1 to June 30, 2026	January 1 to June 30, 2025
Balance at the beginning of the year	(<u>\$ 5,271</u>)	(<u>\$ 14,065</u>)
Balance at the end of the year	(<u>\$ 5,271</u>)	(<u>\$ 14,065</u>)

(VI) Non-controlling Interest

	January 1 to June 30, 2026	January 1 to June 30, 2025
Balance at beginning of period	\$161,576	\$140,627
Cash dividends paid to shareholders of the subsidiary	(14,150)	-
Net profit for the period	(1,508)	9,413
Other comprehensive income for the period		

Exchange differences on translation of foreign operations	6,656	(12,647)
Related income tax	<u>9</u>	(<u>22</u>)
Balance at end of period	<u>\$152,583</u>	<u>\$137,371</u>

(VII) Treasury Shares

<u>Period</u>	<u>Shares Transferred to Employees (Thousand Shares)</u>
Number of shares at January 1, 2026	-
Increase during the period	887
Decrease during the period	<u>-</u>
Number of shares at June 30, 2026	<u>887</u>

To motivate employees and enhance employee engagement, the Company's Board of Directors resolved on May 13, 2026 to repurchase 2,000 thousand treasury shares for transfer to employees in accordance with Article 28-2 of the Securities and Exchange Act. As of the expiration of the repurchase period, the Company had repurchased 887 thousand shares at a cost of NT\$28,876 thousand.

In accordance with the Securities and Exchange Act, the number of shares repurchased by a company may not exceed 10% of its total issued shares, and the total amount of shares repurchased may not exceed the sum of retained earnings, share premium, and realized capital surplus. The shares repurchased by the Company shall be transferred within five years from the date of repurchase. Any shares not transferred within such period shall be deemed unissued shares of the Company, and the Company shall complete the required amendment registration.

In accordance with the Securities and Exchange Act, treasury shares held by the Company may not be pledged and are not entitled to dividend distributions, voting rights, or other shareholder rights.

XXII. Revenue

	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
Revenues from customer contracts				
Revenues from merchandise sales	<u>\$ 862,719</u>	<u>\$ 1,029,833</u>	<u>\$ 1,567,070</u>	<u>\$ 1,968,375</u>

(I) Contract balance

	June 30, 2026	December 31, 2025	June 30, 2025	January 1, 2025
Notes receivable (Note 10)	<u>\$ 260,151</u>	<u>\$ 337,885</u>	<u>\$ 304,446</u>	<u>\$ 240,975</u>
Accounts receivable (Note 10)	<u>\$ 855,980</u>	<u>\$ 1,042,223</u>	<u>\$ 1,115,786</u>	<u>\$ 1,098,033</u>
Contract liabilities - current				
Product sales	<u>\$ 4,989</u>	<u>\$ 6,136</u>	<u>\$ 24,705</u>	<u>\$ 24,876</u>

Changes in contract liabilities are mainly due to the difference between the timing of meeting performance obligations and the timing of customer payments.

(II) Breakdown of revenues from customer contracts

	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
Revenues from product sales				
Interconnect Components	\$ 539,012	\$ 595,130	\$ 953,140	\$1,110,462
Automotive Components	319,293	427,222	600,558	843,388
Others	<u>4,414</u>	<u>7,481</u>	<u>13,372</u>	<u>14,525</u>
	<u>\$ 862,719</u>	<u>\$1,029,833</u>	<u>\$1,567,070</u>	<u>\$1,968,375</u>

XXIII. Net Profit for the Year

(I) Interest income

	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
Bank deposits	\$ 872	\$ 654	\$ 1,200	\$ 1,625
Financial assets at amortized cost	90	12	242	64
Others	<u>20</u>	<u>6</u>	<u>20</u>	<u>6</u>
	<u>\$ 982</u>	<u>\$ 672</u>	<u>\$ 1,462</u>	<u>\$ 1,695</u>

(II) Other income

	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
Lease income				
Investment properties (Note 14)	\$ 395	\$ 395	\$ 789	\$ 789
Other operating leases	236	223	476	460
Dividend income				
Investments in equity instruments at fair value through other comprehensive income	<u>720</u>	<u>421</u>	<u>720</u>	<u>421</u>
	<u>\$ 1,351</u>	<u>\$ 1,039</u>	<u>\$ 1,985</u>	<u>\$ 1,670</u>

(III) Other gains and (losses)

	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
Net foreign exchange losses	(\$ 12,936)	(\$ 34,180)	(\$ 10,533)	(\$ 28,821)
Gain (loss) on disposal of property, plant and equipment	6,347	(709)	1,165	(788)
Loss on disposal of intangible assets	(7)	-	(7)	-
Subsidy income	559	4,767	1,789	7,315
Others	<u>7,004</u>	<u>6,534</u>	<u>6,897</u>	<u>11,477</u>
	<u>\$ 967</u>	<u>(\$ 23,588)</u>	<u>(\$ 689)</u>	<u>(\$ 10,817)</u>

(IV) Finance costs

	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
Interests on bank loans	\$ 5,488	\$ 6,476	\$ 10,777	\$ 12,884
Interests on lease Liabilities	<u>24</u>	<u>34</u>	<u>39</u>	<u>141</u>
	<u>\$ 5,512</u>	<u>\$ 6,510</u>	<u>\$ 10,816</u>	<u>\$ 13,025</u>

(V) Depreciation and Amortization

	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
Depreciation expenses summarized by function				
Operating costs	\$ 20,537	\$ 20,728	\$ 45,815	\$ 43,512
Operating expenses	<u>15,907</u>	<u>8,134</u>	<u>25,091</u>	<u>16,863</u>
	<u>\$ 36,444</u>	<u>\$ 28,862</u>	<u>\$ 70,906</u>	<u>\$ 60,375</u>
Amortization expenses summarized by function				
Operating costs	\$ 786	\$ 344	\$ 1,461	\$ 494
Operating expenses	<u>3,452</u>	<u>3,009</u>	<u>6,757</u>	<u>5,781</u>
	<u>\$ 4,238</u>	<u>\$ 3,353</u>	<u>\$ 8,218</u>	<u>\$ 6,275</u>

(VI) Employee benefit expenses

	<u>April 1 to June 30, 2026</u>	<u>April 1 to June 30, 2025</u>	<u>January 1 to June 30, 2026</u>	<u>January 1 to June 30, 2025</u>
Post-employment benefits				
Defined contribution plan	\$ 1,449	\$ 1,812	\$ 3,742	\$ 3,576
Other employee benefits	<u>220,811</u>	<u>215,723</u>	<u>391,309</u>	<u>424,629</u>
Total employee benefit expense	<u>\$ 222,260</u>	<u>\$ 217,535</u>	<u>\$ 395,051</u>	<u>\$ 428,205</u>
Summarized by function				
Operating costs	\$ 106,232	\$ 118,052	\$ 207,484	\$ 219,316
Operating expenses	<u>116,028</u>	<u>99,483</u>	<u>187,567</u>	<u>208,889</u>
	<u>\$ 222,260</u>	<u>\$ 217,535</u>	<u>\$ 395,051</u>	<u>\$ 428,205</u>

(VII) Profit-sharing remuneration for employees and directors

In accordance with the Company's Articles of Incorporation, the Company shall appropriate no less than 1% of profit before tax before deduction of profit-sharing remuneration for employees and directors as profit-sharing remuneration for employees, and no more than 5% as profit-sharing remuneration for directors. Pursuant to the amendment to the Securities and Exchange Act in August 2024, the Company's shareholders resolved at the 2025 shareholders' meeting to amend the Articles of Incorporation to provide that 20% to 50% of the profit-sharing remuneration for employees appropriated for the year shall be allocated to non-managerial employees. The estimated profit-sharing remuneration for employees (including non-managerial employees) and directors for the periods from April 1 to June 30 and January 1 to June 30, 2026 and 2025, was as follows:

Estimated percentage

	<u>January 1 to June 30, 2026</u>	<u>January 1 to June 30, 2025</u>
Profit-sharing remuneration for employees	-	5.55%
Profit-sharing remuneration for directors	-	2.31%

Amount

	<u>April 1 to June 30, 2026</u>	<u>April 1 to June 30, 2025</u>	<u>January 1 to June 30, 2026</u>	<u>January 1 to June 30, 2025</u>
Profit-sharing remuneration for employees	\$ -	\$ 3,072	\$ -	\$ 8,407
Profit-sharing remuneration for directors	\$ -	\$ 1,280	\$ -	\$ 3,503

If there is any change in the amounts after the annual consolidated financial statements are authorized for issue, the differences shall be accounted for as changes in accounting estimates and adjusted in the following year.

The estimated profit-sharing remuneration for employees and directors for 2025 and 2024 was resolved by the Board of Directors on March 11, 2026 and March 11, 2025, respectively, as follows:

Amount

	<u>2025</u>	<u>2024</u>
Profit-sharing remuneration for employees	\$ 13,454	\$ 12,887
Profit-sharing remuneration for directors	\$ 6,771	\$ 5,370

The actual amounts of profit-sharing remuneration for employees and directors differed from the amounts recognized in the annual consolidated financial statements due to the approval by the Compensation Committee, and the differences were adjusted to profit or loss for 2026.

There was no difference between the actual amounts of profit-sharing remuneration for employees and directors for 2024 and the amounts recognized in the 2024 annual consolidated financial statements.

Please refer to the “Market Observation Post System” of the Taiwan Stock Exchange for information on profit-sharing remuneration for employees and directors resolved by the Board of Directors of the Company.

(VIII) Foreign Exchange (Losses) Gains

	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
Total foreign exchange gains	\$ 1,712	\$ 139,144	\$ 17,383	\$ 274,624
Total foreign exchange losses	(14,648)	(173,324)	(27,916)	(303,445)
Net (loss) profit	(\$ 12,936)	(\$ 34,180)	(\$ 10,533)	(\$ 28,821)

XXIV. Income Tax

(I) Income tax recognized in profit or loss

The major components of income tax expense are as follows :

	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
Current income tax				
Current period	\$ 7,640	\$ 12,134	\$ 7,640	\$ 19,292
Additional income tax on unappropriated earnings	3,128	-	3,128	-
Adjustments for prior years	(8,779)	(422)	(8,779)	232
	<u>1,989</u>	<u>11,712</u>	<u>1,989</u>	<u>19,524</u>
Deferred income tax				
Current period	(5,629)	8,735	(4,723)	28,187
Income tax expense (benefit) recognized in profit or loss	(\$ 3,640)	\$ 20,447	(\$ 2,734)	\$ 47,711

(II) Income tax recognized in other comprehensive income

	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
<u>Deferred income tax</u>				
Incurred during the period				
- Translation of foreign financial statements	(\$ 3,330)	(\$ 39,771)	\$ 13,951	(\$ 33,527)
Income tax recognized in other comprehensive income	(\$ 3,330)	(\$ 39,771)	\$ 13,951	(\$ 33,527)

(III) Status of Income Tax Assessments

The income tax returns of Wieson Automotive (Taiwan) Co., LTD. of the Consolidated Company have been assessed by the tax authorities

through 2024. The income tax returns of the Company have been assessed by the tax authorities through 2023.

The Company and Wieson Automotive (Taiwan) Co., LTD. of the Consolidated Company, which are subject to the Income Tax Act of the Republic of China (R.O.C.), apply an income tax rate of 20%.

Dongguan Wieson and Jiangsu Wieson of the Consolidated Company estimate income tax expense in accordance with Article 4 of the “Enterprise Income Tax Law of the People’s Republic of China” and are subject to a preferential income tax rate of 15% from 2022 to 2026 pursuant to the “Administrative Measures for the Recognition of High and New Technology Enterprises.”

WIESON AMERICA, INC. of the Consolidated Company applies the U.S. federal income tax rate of 21% and the California state income tax rate of 8.84% in accordance with applicable U.S. income tax laws and regulations.

WIESON TECHNOLOGIES (VIETNAM) CO., LTD. of the Consolidated Company applies an income tax rate of 20% in accordance with applicable Vietnamese income tax laws and regulations. However, pursuant to preferential tax policies in Vietnam, the company is exempt from corporate income tax for two years commencing from the first year in which taxable income is generated and is entitled to a 50% reduction in corporate income tax on income derived from new investment projects for the following four years.

XXV. Earnings Per Share

	Unit: NT\$ per Share			
	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
Basic earnings per share	<u>\$ -</u>	<u>\$ 0.74</u>	<u>\$ 0.13</u>	<u>\$ 1.61</u>
Diluted earnings per share	<u>\$ -</u>	<u>\$ 0.74</u>	<u>\$ 0.13</u>	<u>\$ 1.60</u>

Earnings and weighted average number of common stock used to calculate earnings per share are as follows:

Net Profit for the Year

	<u>April 1 to June 30, 2026</u>	<u>April 1 to June 30, 2025</u>	<u>January 1 to June 30, 2026</u>	<u>January 1 to June 30, 2025</u>
Net profit used to calculate basic earnings per share	<u>\$ 351</u>	<u>\$ 53,796</u>	<u>\$ 10,748</u>	<u>\$ 116,636</u>
Net profit used to calculate diluted earnings per share	<u>\$ 351</u>	<u>\$ 53,796</u>	<u>\$ 10,748</u>	<u>\$ 116,636</u>

Number of shares

	<u>April 1 to June 30, 2026</u>	<u>April 1 to June 30, 2025</u>	<u>January 1 to June 30, 2026</u>	<u>January 1 to June 30, 2025</u>
	Unit: In thousands of shares			
Weighted average number of common stock used to calculate basic earnings per share	81,457	72,664	81,610	72,664
Impact of potential common stock with dilutive effect:				
Profit-sharing remuneration for employees	<u>-</u>	<u>164</u>	<u>144</u>	<u>203</u>
Weighted average number of common stock used to calculate diluted earnings per share	<u>81,457</u>	<u>72,828</u>	<u>81,754</u>	<u>72,867</u>

If the Consolidated Company has the option to settle profit-sharing remuneration for employees in shares or cash, the Consolidated Company shall assume that such remuneration will be settled in shares for the purpose of calculating diluted earnings per share. If such potential ordinary shares have a dilutive effect, they shall be included in the weighted average number of shares outstanding in calculating diluted earnings per share. The dilutive effect of such potential ordinary shares shall continue to be considered in calculating diluted earnings per share until the number of shares to be distributed as profit-sharing remuneration for employees is resolved in the following year.

XXVI. Share-based Payment Agreement

Employee stock options reserved for cash capital increase

On October 21, 2025, the Board of Directors resolved to increase capital in cash and retained 10% of the additional shares, amounting to 910 thousand shares, of the capital increase to be subscribed by the Company's employees in accordance with the law. The Company recognized compensation cost and capital surplus of NT\$5,141 thousand for the share-based payment arrangement based on the fair value of the employee stock options at the grant date.

The employee stock options granted under the employee stock option plan in 2025 were measured using the Black-Scholes-Merton option pricing model. The inputs used in the valuation model were as follows: :

	<u>Stock option rights</u>
Stock price at the grant date	NT\$ 45.64
Exercise price	NT\$ 40
Expected volatility	37.98%
Duration of stock options	7 days
Expected dividend rate	37.98%
Risk-free interest rate	1.22%

XXVII. Non-cash Transactions

(I) The Consolidated Company entered into the following non-cash investing and financing activities for the periods from January 1 to June 30, 2026 and 2025:

1. During the period from January 1 to June 30, 2026, the Consolidated Company reclassified prepayments for equipment to property, plant and equipment and intangible assets in the amounts of NT\$8,071 thousand and NT\$4,854 thousand, respectively (see Notes 13 and 16).
2. During the period from January 1 to June 30, 2025, the Consolidated Company reclassified prepayments for equipment to property, plant and equipment and intangible assets in the amounts of NT\$14,898 thousand and NT\$5,564 thousand, respectively (see Notes 13 and 16).

3. During the period from January 1 to June 30, 2025, the Consolidated Company reclassified property, plant and equipment to inventories in the amount of NT\$2,314 thousand (see Note 13).
4. During the period from January 1 to June 30, 2025, the Consolidated Company reclassified investment property to property, plant and equipment in the amount of NT\$8,989 thousand (see Notes 13 and 15).
5. Cash dividends resolved by the Board of Directors had not yet been distributed as of June 30, 2026 and 2025 (see Notes 19 and 21).

(II) Changes in Liabilities from Financing Activities

January 1 to June 30, 2026

	January 1, 2026	Cash Flow	<u>Non - cash c h a n g e s</u>		June 30, 2026
Short-term Loans	\$ 386,597	(\$ 145,149)	New leases	Others	\$ 245,500
Long-term loan	590,719	95,032	-	5,458	691,209
Lease Liabilities	2,283	(691)	3,806	125	5,523
	<u>\$ 979,599</u>	<u>(\$ 50,808)</u>	<u>\$ 3,806</u>	<u>\$ 9,635</u>	<u>\$ 942,232</u>

January 1 to June 30, 2025

	January 1, 2025	Cash Flow	<u>Non - cash c h a n g e s</u>		June 30, 2025
Short-term Loans	\$ 359,565	\$ 75,893	New leases	Others	\$ 435,458
Long-term loan	682,132	(28,586)	-	(4,290)	649,256
Lease Liabilities	12,149	(9,722)	-	(50)	2,377
	<u>\$ 1,053,846</u>	<u>\$ 37,585</u>	<u>\$ -</u>	<u>(\$ 4,340)</u>	<u>\$ 1,087,091</u>

XXVIII. Capital Risk Management

The Consolidated Company is currently operating steadily, and the objective of capital risk management is to ensure that the Consolidated Company can continue to operate and grow by optimizing the balance of debt and equity in order to maximize returns to shareholders.

The Consolidated Company adopts a prudent risk management strategy and conducts periodic reviews to determine the appropriate capital structure based on its business development strategies and operational requirements.

XXIX. Financial Instruments

- (I) Fair value information – Financial instruments not measured at fair value

The Consolidated Company's management believes that the carrying amounts of financial assets and financial liabilities not measured at fair value approximate their fair values because of the imminent maturities of these assets and liabilities, or because the prices to be received or paid in the future approximate their carrying amounts.

- (II) Fair value information - Financial instruments at fair value on a recurring basis

1. Fair value hierarchy

June 30, 2026

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>Financial assets at fair value</u> <u>through other comprehensive</u> <u>income</u>				
Investments in equity instruments				
- Domestic unlisted stocks	\$ -	\$ -	\$ 5,160	\$ 5,160
- Foreign unlisted stocks	-	-	28,193	28,193
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,353</u>	<u>\$ 33,353</u>

December 31, 2025

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>Financial assets at fair value</u> <u>through other comprehensive</u> <u>income</u>				
Investments in equity instruments				
- Domestic unlisted stocks	\$ -	\$ -	\$ 5,160	\$ 5,160
- Foreign unlisted stocks	-	-	27,112	27,112
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,272</u>	<u>\$ 32,272</u>

June 30, 2025

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>Financial assets at fair value</u> <u>through other comprehensive</u> <u>income</u>				
Investments in equity instruments				
- Domestic unlisted stocks	\$ -	\$ -	\$ 6,370	\$ 6,370
- Foreign unlisted stocks	-	-	16,901	16,901
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,271</u>	<u>\$ 23,271</u>

There were no transfers between Level 1 and Level 2 fair value measurements during the periods from January 1 to June 30, 2026 and 2025.

2. Reconciliation of financial instruments measured at Level 3 fair value

	Financial assets at fair value through other comprehensive income	
	Equity instruments	
	January 1 to June 30, 2026	January 1 to June 30, 2025
Financial assets		
Balance at beginning of period	\$ 32,272	\$ 24,627
Exchange rate effect	1,081	(1,356)
Balance at end of period	<u>\$ 33,353</u>	<u>\$ 23,271</u>

3. Valuation Techniques and Inputs Used for Level 3 Fair Value Measurements

The fair values of investments in shares of domestic and foreign unlisted companies without an active market are mainly estimated using the asset approach and market approach.

Under the asset approach, fair value is determined by reference to the fair value of net assets as assessed by an independent institution. The unobservable input used is the discount for lack of marketability.

Liquidity Discount	June 30, 2026	December 31, 2025	June 30, 2025
Discount for lack of control	14.31%	14.31%	14.53%
Discount for lack of marketability	18.70%	18.70%	18.70%

Under the market approach, fair value is estimated primarily by reference to relevant information, such as the market conditions of comparable companies. The unobservable input used is the liquidity discount.

Liquidity Discount	June 30, 2026	December 31, 2025	June 30, 2025
Discount for lack of marketability	33.02%	33.02%	34.90%

(III) Type of Financial Instruments

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
<u>Financial assets</u>			
Financial assets at amortized cost (Note 1)	\$ 1,476,318	\$ 1,995,312	\$ 1,579,571
Financial assets at fair value through other comprehensive income			
Investments in equity instruments	33,353	32,272	23,271
<u>Financial liabilities</u>			
Measured at amortized cost (Note 2)	1,867,958	1,944,112	2,078,340

Note 1: The balance includes such financial assets at amortized cost as cash and cash equivalents, financial assets at amortized cost, notes receivable, accounts receivable, other receivables, and refundable deposits, etc.

Note 2: The balance includes such financial liabilities at amortized cost as short-term loans, accounts payable, other payables, long-term loans due within one year, long-term loans and deposits received, etc.

(IV) Purpose and Policy of Financial Risk Management

The Consolidated Company's major financial instruments include investments in equity instruments, accounts receivable, accounts payable, loans and lease liabilities. The Consolidated Company's financial management department provides services to each business unit, coordinates the use of operating capital, and monitors and manages the financial risks associated with the Consolidated Company's operations through internal risk reports that analyze exposures based on the degree and breadth of the risks. These risks include market risk (which includes exchange rate risk and interest rate risk), credit risk and liquidity risk.

1. Market risk

The Consolidated Company's operating activities expose the Consolidated Company primarily to the risks of changes in foreign currency exchange rates (see (1) below) and changes in interest rates (see (2) below).

(1) Exchange rate risk

The Consolidated Company engages in sales and purchase transactions denominated in foreign currencies, which expose the Consolidated Company to foreign exchange risk. To reduce fluctuations in future cash flows arising from changes in foreign exchange rates, the Consolidated Company manages its foreign exchange risk through natural hedging by matching foreign currency receipts and payments, thereby reducing the impact of exchange rate fluctuations on its operations. However, natural hedging cannot completely eliminate the effects of changes in foreign exchange rates.

The carrying amounts of the Consolidated Company's monetary assets and monetary liabilities denominated in currencies other than the functional currency as of the balance sheet dates are disclosed in Note 33.

Sensitivity Analysis

The Consolidated Company is primarily exposed to fluctuations in the exchange rate of the U.S. dollar.

The following table details the Consolidated Company's sensitivity to a 1% increase or decrease in the New Taiwan dollar (the functional currency) against the relevant foreign currencies. The 1% sensitivity rate is used by the Consolidated Company when reporting foreign exchange risk to key management personnel and represents management's assessment of the reasonably possible change in foreign exchange rates. The sensitivity analysis includes only outstanding foreign currency-denominated monetary items and adjusts their translation at the end of the period for a 1% change in foreign exchange rates. A positive number in the following table indicates an increase in profit before tax when the New Taiwan dollar depreciates by 1% against the relevant foreign currencies. If the New Taiwan dollar appreciates by 1% against the relevant foreign currencies, the impact on profit before tax would be an equal amount in the opposite direction.

	January 1 to June 30, 2026	January 1 to June 30, 2025
Profit or loss	\$ 5,057	\$ 6,077

(2) Interest Rate Risk

The Consolidated Company's interest rate risk arises mainly from borrowings with floating interest rates. Fluctuations in interest rates will affect future cash flows but will not affect fair values.

The carrying amounts of the Consolidated Company's financial assets and financial liabilities exposed to interest rate risk as of the balance sheet dates were as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
With fair value interest rate risk			
- Financial assets	\$ 340,015	\$ 597,095	\$ 141,330
With cash flow interest rate risk			
- Financial liabilities	936,709	977,316	1,084,714

Sensitivity Analysis

The following sensitivity analysis is determined based on the interest rate exposure of derivative and non-derivative instruments as of the balance sheet dates. For floating-rate liabilities, the analysis assumes that the liabilities outstanding as of the balance sheet dates were outstanding throughout the reporting periods. The rate of change used internally by the Group when reporting interest rate risk to key management personnel is a 1% increase or decrease in interest rates, which also represents management's assessment of the reasonably possible range of changes in interest rates.

If interest rates had increased/decreased by 1%, with all other variables held constant, the Consolidated Company's profit before income tax for the periods from January 1 to June 30, 2026 and 2025 would have decreased/increased by NT\$4,684 thousand and NT\$5,424 thousand, respectively, mainly due to the exposure to interest rate fluctuations arising from the Consolidated Company's floating-rate bank borrowings.

2. Credit risk

Credit risk refers to the risk of financial loss to the Consolidated Company resulting from counterparties failing to fulfill contractual obligations. As of the balance sheet dates, the Consolidated Company's maximum exposure to credit risk, which may cause financial losses due to counterparties' failure to perform obligations or due to financial

guarantees provided by the Consolidated Company, primarily arose from the following:

- (1) The carrying amounts of financial assets recognized in the consolidated statements of financial position.
- (2) The maximum amount that the Consolidated Company may be required to pay under financial guarantee arrangements, without taking into account the likelihood of occurrence.

The Consolidated Company's policy is to conduct transactions only with creditworthy counterparties and, where appropriate, obtain sufficient collateral to mitigate the risk of financial loss arising from default. To reduce credit risk, management of the Consolidated Company has established control procedures for credit limit determination and credit approval to ensure the recoverability of overdue receivables. In addition, the Consolidated Company reviews the recoverable amount of receivables individually as of each balance sheet date to ensure that adequate impairment losses are recognized for uncollectible receivables. Accordingly, management believes that the Consolidated Company's credit risk has been significantly reduced. Furthermore, as counterparties to liquidity transactions are reputable financial institutions and corporate entities with sound credit standing, the related credit risk is considered limited, and no significant credit risk is expected.

3. Liquidity Risk

The Consolidated Company manages and maintains sufficient levels of cash and cash equivalents to support operations and mitigate the impact of fluctuations in cash flows. Management of the Consolidated Company monitors the utilization of bank financing facilities and ensures compliance with the terms of borrowing agreements.

Bank borrowings are an important source of liquidity for the Consolidated Company. As of June 30, 2026, December 31, 2025 and June 30, 2025, the Consolidated Company had unused bank financing facilities of NT\$1,654,731 thousand, NT\$1,486,824 thousand and NT\$848,557 thousand, respectively.

Liquidity and Interest Rate Risk of Non-derivative Financial Liabilities

The maturity analysis of remaining contracts for non-derivative financial liabilities is prepared based on the undiscounted cash flows of the financial liabilities, including principal and estimated interest, using the earliest date on which the Consolidated Company may be required to make repayment. Therefore, bank borrowings for which the Consolidated Company may be required to repay immediately are included in the earliest period in the table below, without considering the probability of immediate enforcement by the banks. The maturity analysis of other non-derivative financial liabilities is prepared based on the contractual repayment dates.

The undiscounted interest amounts of interest cash flows paid at floating interest rates are derived from the yield curves as of the balance sheet dates.

June 30, 2026

	Effective interest rate	Less than 1 year	1 to 2 years	2 to 5 years	More than 5 years	Total
<u>Non-derivative financial liabilities</u>						
Short-term Loans	2.27%	\$ 251,065	\$ -	\$ -	\$ -	\$ 251,065
Accounts payable	-	611,421	-	-	-	611,421
Lease Liabilities	2%~4.80%	2,388	3,375	-	-	5,763
Other payables	-	318,787	-	-	-	318,787
Long-term loan	2.38%	183,940	194,290	230,567	196,698	814,929

December 31, 2025

	Effective interest rate	Less than 1 year	1 to 2 years	2 to 5 years	More than 5 years	Total
<u>Non-derivative financial liabilities</u>						
Short-term Loans	2.34%	\$ 395,655	\$ -	\$ -	\$ -	\$ 395,655
Accounts payable	-	750,775	-	-	-	750,775
Lease Liabilities	2%~4.35%	1,263	1,084	45	-	2,392
Other payables	-	214,987	-	-	-	214,987
Long-term loan	2.32%	100,698	340,415	216,612	49,619	707,344

December 31, 2025 June 30, 2025

	Effective interest rate	Less than 1 year	1 to 2 years	2 to 5 years	More than 5 years	Total
<u>Non-derivative financial liabilities</u>						
Short-term Loans	2.34%	\$ 445,648	\$ -	\$ -	\$ -	\$ 445,648
Accounts payable	-	768,024	-	-	-	768,024
Lease Liabilities	2.00%~4.35%	1,125	896	426	-	2,447
Other payables	-	224,623	-	-	-	224,623
Long-term loan	2.33%	94,781	301,667	226,350	41,586	664,384

(V) Information on Transfers of Financial Assets

The Consolidated Company transfers certain bank acceptance notes receivable in Mainland China to banks, including Industrial and Commercial Bank of China, through endorsement for bill discounting, or transfers such notes to suppliers for settlement of accounts payable. As the transferred notes are bank acceptance notes issued by banks with higher credit ratings and lower credit risk and default risk, substantially all the risks and rewards associated with the notes have been transferred upon endorsement and transfer. Accordingly, the Consolidated Company derecognizes the transferred bank acceptance notes receivable.

The maximum exposure to loss from the Consolidated Company's continuing involvement in the derecognized bank acceptance notes is the face amount of the transferred bank acceptance notes that had not yet matured, amounting to NT\$89,557 thousand, NT\$119,675 thousand and NT\$179,219 thousand as of June 30, 2026, December 31, 2025 and June 30, 2025, respectively. Such notes will mature within one to six months after the balance sheet dates. Considering the credit risk of the derecognized bank acceptance notes, the Consolidated Company assessed that the fair value of its continuing involvement was not material.

During the periods from January 1 to June 30, 2026 and 2025, the Consolidated Company recognized finance costs of NT\$0 thousand and NT\$57 thousand, respectively, upon the transfer of bank acceptance notes receivable. No gain or loss was recognized from continuing involvement in such notes during the current periods or cumulatively.

XXX. Related Party Transactions

Transactions, account balances, revenues and expenses between the Company and its subsidiaries, which are related parties of the Company, were eliminated upon consolidation and are therefore not disclosed in this Note. Transactions between the Consolidated Company and other related parties were as follows:

(I) Names of Related Parties and Their Relationships

<u>Name of Related Party</u>	<u>Relationship with the Consolidated Company</u>
New Bobway Development Co., Ltd. (New Bobway)	The chairperson of this firm is a director of the Company
Baoyuan International Investment Co., Ltd. (Baoyuan)	The chairperson of this firm is a key member of the Company's management
Donnguan Shuixiang GTIP Campus 1 C&D Co., Ltd. (Campus 1 C&D)	The chairperson of this firm is the same person as the Chairperson of the Company.

(II) Lease Agreements

<u>Type of Related Party/Name</u>	<u>April 1 to June 30, 2026</u>	<u>April 1 to June 30, 2025</u>	<u>January 1 to June 30, 2026</u>	<u>January 1 to June 30, 2025</u>
<u>Interest expense</u>				
New Bobway	\$ -	\$ 12	\$ -	\$ 102
<u>Lease expense</u>				
New Bobway	\$ 5,524	\$ 8,658	\$ 10,965	\$ 14,037

The Consolidated Company's had the following lease agreements with related parties:

January 1 to June 30, 2026

<u>Lessee</u>	<u>Lessor</u>	<u>Subject of the lease</u>	<u>Purpose of the lease</u>	<u>Lease period</u>	<u>Lease payment method</u>	<u>Rental</u>	<u>Future rentals payable under signed lease agreements</u>
Wieson Technologies (Dong Guan) Co., Ltd.	Other related parties	Dongguan Houjie Huangang Industrial Zone	Business use	2023.06.01~2026.05.31	Quarterly payment	RMB 1,253 thousand per quarter	RMB 835 thousand as of May 31, 2026

January 1 to June 30, 2025

<u>Lessee</u>	<u>Lessor</u>	<u>Subject of the lease</u>	<u>Purpose of the lease</u>	<u>Lease period</u>	<u>Lease payment method</u>	<u>Rental</u>	<u>Future rentals payable under signed lease agreements</u>
Wieson Technologies (Dongguan) Co., LTD.	Other related parties	Huangang Industrial Zone, Houjie Town, Dongguan	Business use	2023.06.01~2025.05.31	Quarterly payment	RMB 1,253 thousand per quarter	RMB 0 thousand as of May 31, 2025
Wieson Technologies (Dongguan) Co., LTD.	Other related parties	Huangang Industrial Zone, Houjie Town, Dongguan	Business use	2025.06.01~2026.05.31	Quarterly payment	RMB 1,253 thousand per quarter	RMB 3,759 thousand as of May 31, 2026

(III) Others

Account Item	Related Party Category / Name	June 30, 2026	December 31, 2025	June 30, 2025
Refundable deposits	NEW BOBWAY	<u>\$ 8,136</u>	<u>\$ 8,046</u>	<u>\$ 7,420</u>
Construction in progress (Note)	Campus 1 C&D	<u>\$ 64,422</u>	<u>\$ 87,937</u>	<u>\$ 80,997</u>

Note: Dongguan Wieson, a subsidiary of the Consolidated Company, entered into a real estate purchase agreement with Campus 1 C&D on July 8, 2024, for a total consideration of NT\$221,004 thousand (RMB 50,400 thousand). As of the end of 2024, NT\$67,707 thousand (RMB 15,120 thousand) had been paid and was recognized as construction in progress.

Subsequently, in response to the overall planning for plant and office relocation requirements, the Consolidated Company approved an increase in investment by resolution of the Board of Directors on March 11, 2025, which was further approved by the shareholders' meeting on May 26, 2025. On May 27, 2025, the Consolidated Company entered into a supplemental agreement to the "Plant Cooperation Agreement," increasing the total investment amount to NT\$298,150 thousand (RMB 65,198 thousand). In accordance with the agreement, 30% of the additional contract consideration (RMB 4,439 thousand) had been paid as of May 29, 2025, and the remaining 70% of the total investment amount, totaling RMB 45,639 thousand, was paid on February 11, 2026.

Dongguan Wieson officially relocated to the new plant and commenced operations in June 2026, and the related assets were available for use. As of the end of June 2026, certain expenditures previously recognized as construction in progress had been reclassified to land use rights and property, plant and equipment based on the nature of the respective assets.

(IV) Salaries of Key Management

	April 1 to June 30, 2026	April 1 to June 30, 2025	January 1 to June 30, 2026	January 1 to June 30, 2025
Short-term employee benefits	\$ 8,421	\$ 11,287	\$ 12,351	\$ 15,226
Post-employment benefits	<u>54</u>	<u>54</u>	<u>108</u>	<u>108</u>
	<u>\$ 8,475</u>	<u>\$ 11,341</u>	<u>\$ 12,459</u>	<u>\$ 15,334</u>

The salaries of directors and other members of key management are determined by the Remuneration Committee based on individual performance and market trends.

XXXI. Pledged Assets

The following assets have been pledged as collateral for financing borrowings or as guarantees for customs duties on imported raw materials:

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Financial assets at amortized cost			
Pledged time deposits	\$ 1,833	\$ 1,824	\$ 1,803
Property, plant and equipment	1,183,426	713,963	697,482
Investment property	29,600	29,783	29,231
Right-of-use assets	<u>27,166</u>	<u>26,611</u>	<u>24,731</u>
	<u>\$ 1,242,025</u>	<u>\$ 772,181</u>	<u>\$ 753,247</u>

XXXII. Significant Contingent Liabilities and Unrecognized Contractual Commitments

- (I) As of June 30, 2026 and June 30, 2025, the Consolidated Company had committed to acquire property, plant and equipment in the amounts of NT\$254,773 thousand and NT\$455,921 thousand, respectively, of which NT\$113,682 thousand and NT\$228,729 thousand, respectively, had been paid and were recognized under construction in progress and prepayments for equipment.
- (II) As of June 30, 2026 and June 30, 2025, the Consolidated Company had provided time deposits in the amounts of NT\$1,833 thousand and NT\$1,803 thousand, respectively, to the Keelung Customs Office and Taipei Customs Office of the Ministry of Finance as guarantees for customs duties.

XXXIII. Information on Foreign Currency Assets and Liabilities with Significant Effect

The following information is expressed in foreign currencies other than the functional currencies of the Consolidated Company's individual entities, and the exchange rates disclosed represent the rates at which these foreign currencies were translated into the functional currencies. The foreign currency assets and liabilities with significant effect were as follows:

June 30, 2026

	Foreign currency	Exchange Rate	Carrying amount
Foreign currency assets			
<u>Monetary item</u>			
USD	\$ 16,056	31.85 (USD: NTD)	\$ 511,432
USD	10,864	6.791 (USD: RMB)	346,003
USD	291	26,285 (USD: VND)	9,256
EUR	220	36.29 (EUR: NTD)	7,983
HKD	1,742	0.866 (HKD: RMB)	7,076
RMB	21,011	4.690 (RMB: NTD)	98,540
Foreign currency liabilities			
<u>Monetary item</u>			
USD	10,659	31.85 (USD: RMB)	339,480
USD	674	26,285 (USD: VND)	21,470
EUR	68	36.29 (EUR: NTD)	2,457

December 31, 2025

	Foreign currency	Exchange Rate	Carrying amount
Foreign currency assets			
<u>Monetary item</u>			
USD	\$ 16,754	31.43 (USD: NTD)	\$ 526,566
USD	11,591	6.991 (USD: RMB)	364,297
USD	1,288	26,226 (USD: VND)	40,475
EUR	90	36.9 (EUR: NTD)	3,328
HKD	263	4.038 (HKD: NTD)	1,062
HKD	1,740	0.898 (HKD: RMB)	7,024
Foreign currency liabilities			
<u>Monetary item</u>			
USD	10,457	31.43 (USD: NTD)	328,677
USD	149	6.991 (USD: RMB)	4,681
USD	1,940	26,226 (USD: VND)	60,967

December 31, 2025 June 30, 2025

	Foreign currency	Exchange Rate	Carrying amount
Foreign currency assets			
<u>Monetary item</u>			
USD	\$ 21,089	29.30 (USD: NTD)	\$ 617,898
USD	13,245	7.162 (USD: RMB)	388,078
EUR	154	34.35 (EUR: NTD)	5,281
HKD	301	3.732 (HKD: NTD)	1,124
HKD	1,737	0.912 (HKD: RMB)	6,484
Foreign currency liabilities			
<u>Monetary item</u>			
USD	13,363	29.30 (USD: NTD)	391,537
USD	231	7.162 (USD: RMB)	6,780

The Consolidated Company is primarily exposed to foreign exchange risk arising from the U.S. dollar and Renminbi. The following information is presented on an aggregated basis by the functional currencies of the entities holding the foreign currencies. The exchange rates disclosed represent the rates used to translate the respective functional currencies into the presentation currency. Foreign exchange gains and losses (realized and unrealized) with a significant impact were as follows:

	April 1 to June 30, 2026		April 1 to June 30, 2025	
Functional Currency	Exchange Rate of Functional Currency to Presentation Currency	Net Foreign Exchange Gain (Loss)	Exchange Rate of Functional Currency to Presentation Currency	Net Foreign Exchange Gain (Loss)
NTD	1:1 (NTD:NTD)	(\$ 3,722)	1:1 (NTD:NTD)	(\$ 30,370)
RMB	1:4.606 (NTD:RMB)	(\$ 9,214)	1:4.386 (NTD:RMB)	(\$ 3,810)

	January 1 to June 30, 2026		January 1 to June 30, 2025	
F u n c t i o n a l C u r r e n c y	Exchange Rate of Functional Currency to Presentation Currency	Net Foreign Exchange Gain (Loss)	Exchange Rate of Functional Currency to Presentation Currency	Net Foreign Exchange Gain (Loss)
NTD	1:1 (NTD:NTD)	\$ 5,343	1:1 (NTD:NTD)	(\$ 27,296)
RMB	1:4.606 (NTD:RMB)	(\$ 15,876)	1:4.386 (NTD:RMB)	(\$ 1,525)

XXXIV. Other Disclosures

(I) Information on Significant Transactions:

1. Lending of funds to others: None.
2. Endorsement and guarantee for others. (Table 1)
3. Material securities held at the end of the period (excluding subsidiaries, affiliates, and joint ventures). (Table 2)
4. Purchase or sale of goods with related parties amounting to at least NT\$100 million or 20% of the paid-in capital. (Table 3)
5. Receivables from related parties amounting to at least NT\$100 million or 20% of the paid-in capital. (Table 4)
6. Others: Business relationships and material intercompany transactions between the parent company and subsidiaries and between subsidiaries and the amounts involved: (Table 5)

(II) Information on Investees (Table 6)

(III) Information on Investment in Mainland China:

1. Name of investee in Mainland China, main business activities, paid-in capital, investment method, information on inflow or outflow of capital, shareholding percentage, investment gain or loss, carrying amount at the end of the period, investment gain repatriated, and limit of investment in Mainland China. (Table 7)
2. Significant direct or indirect transactions through a third region with the investee in Mainland China, and the prices and payment terms, unrealized gain or loss thereof. (Table 8)
 - (1) The amount and percentage of purchases and the balance and percentage of related payables at the end of the period.
 - (2) The amount and percentage of sales and the balance and percentage of related receivables at the end of the period.
 - (3) The amount of property transactions and the amount of the resulting gains or losses.
 - (4) The balance of endorsements and guarantees of bills or provision of collateral at the end of the period and the purposes.
 - (5) The highest balance, the ending balance, the interest rate range, and total interest for the period with respect to financial accommodation.

- (6) Other transactions that had a significant effect on the profit or loss for the period or on the financial position, such as provision or receipt of services.

XXXV. Segment Information

(I) The information is used by the Consolidated Company's chief operating decision maker to allocate resources and evaluate segment performance, centering primarily on financial information for each operating region. The Consolidated Company's reportable segments are as follows:

1. Interconnect Components Segment
2. Automotive Components Segment
3. Others

(II) Revenues, operating results, and segment assets of the Consolidated Company's continuing operations are analyzed by reportable segment as follows:

	January 1 to June 30, 2026				
	Interconnect Components Segment	Automotive Components Segment	Others	Adjustments and eliminations	Total
<u>Segment Revenue and Operating Results</u>					
Revenue from customers outside the Consolidated Company	\$ 959,004	\$ 600,110	\$ -	\$ -	\$ 1,559,114
Revenue from within the Consolidated Company	678,082	108	-	(678,190)	-
Other revenue from customers outside the Consolidated Company	1,023	6,933	-	-	7,956
Total revenue	<u>\$ 1,638,109</u>	<u>\$ 607,151</u>	<u>\$ -</u>	<u>(\$ 678,190)</u>	<u>\$ 1,567,070</u>
Segment profit (loss)	<u>\$ 11,684</u>	<u>(\$ 13,285)</u>	<u>(\$ 528)</u>	<u>\$ 16,693</u>	<u>\$ 14,564</u>
<u>Segment Revenue and Operating Results</u>					
Interest income					1,462
Foreign exchange gain (loss)					(10,533)
Finance costs					(10,816)
Gain (loss) on disposal of property, plant and equipment and intangible assets					1,158
Other gains					10,671
Profit (loss) before tax					<u>\$ 6,506</u>
<u>Segment assets</u>					
Identifiable assets	<u>\$ 2,538,534</u>	<u>\$ 1,470,547</u>	<u>\$ 101,096</u>	<u>\$ -</u>	\$ 4,110,177
Investments					33,353
Deferred income tax assets					18,507
General assets of the Company					2,772
Total assets					<u>\$ 4,164,809</u>

January 1 to June 30, 2025					
	Interconnect Components Segment	Automotive Components Segment	Others	Adjustments and eliminations	Total
<u>Segment revenues and operating results</u>					
Revenues from customers outside the Consolidated Company	\$ 1,098,666	\$ 850,403	\$ -	\$ -	\$ 1,949,069
Revenues from inside the Consolidated Company	768,305	4,008	-	(772,313)	-
Other revenues from customers outside the Consolidated Company	44,981	10,740	193	(35,608)	20,306
Total revenues	<u>\$ 1,911,952</u>	<u>\$ 865,151</u>	<u>\$ 193</u>	<u>(\$ 807,921)</u>	<u>\$ 1,969,375</u>
Segment profit (loss)	<u>\$ 114,539</u>	<u>\$ 80,149</u>	<u>(\$ 451)</u>	<u>\$ -</u>	<u>\$ 194,237</u>
<u>Segment revenue and operating results</u>					
Interest income					1,695
Foreign exchange gain (loss)					(28,821)
Finance costs					(13,025)
Gain (loss) on disposal of property, plant and equipment					(788)
Other gains					20,462
Profit before tax					<u>\$ 173,760</u>
<u>Segment assets</u>					
Identifiable assets	<u>\$ 2,194,050</u>	<u>\$ 1,504,830</u>	<u>\$ 2,628</u>	<u>\$ -</u>	\$ 3,701,508
Investments					23,271
Deferred income tax assets					60,599
General assets of the Company					3,484
Total assets					<u>\$ 3,788,862</u>

Inter-segment sales are set at market price.

Segment profit or loss represents the profit earned by each segment, excluding share of affiliates and joint ventures accounted for using the equity method, rental income, interest income, gain or loss on disposal of property, plant and equipment, net foreign exchange (gains) losses, gain or loss on valuation of financial instruments, finance costs, and income tax expense. This measurement is provided to the chief operating decision maker for the purpose of allocating resources to segments and evaluating their performance.

WIESON TECHNOLOGIES CO., LTD. and Subsidiaries
Endorsement and guarantee for others January 1 to June 30, 2026

Table 1

Unit: In Thousands of NTD

No.	Endorser/Guarantor	Endorsee/Guarantee		Limit of endorsement and guarantee for a single enterprise	Maximum balance of endorsement and guarantee for the period	Balance of endorsement and guarantee at the end of the period	Actual amount drawn	Amount of endorsement and guarantee collateralized by properties	Ratio of accumulated amount of endorsement and guarantee to net worth in the most recent financial statements (%)	Maximum limit of endorsement and guarantee	Endorsement and guarantee by parent company for subsidiary	Endorsement and guarantee by subsidiary for parent company	Endorsement and guarantee for a firm in Mainland China
		Company Name	Relationship (Note 1)										
0	Wieson Technologies Co., Ltd.	Wieson Technologies (Dong Guan) Co., Ltd.	(2)	\$ 366,582 (Note 2)	\$ 92,380	\$ 46,900	\$ -	\$ -	2.56%	\$ 916,455 (Note 2)	Y	N	Y

Note 1: There are seven types of relationships between the endorser/guarantor and the endorsee/guarantee, which are as follows:

- (1) With a firm that has business dealings with the Company
- (2) With a firm in which the Company directly and indirectly holds more than 50% of the voting shares of the firm.
- (3) With a firm which directly and indirectly holds more than 50% of the voting shares of the Company.
- (4) Between firms in which the Company directly and indirectly holds more than 90% of the voting shares of the firms.
- (5) Between firms with mutual insurance of the trade or between joint proprietors as required by construction contracts.
- (6) Between firms that are endorsed and guaranteed by all contributing shareholders in proportion to their shareholdings due to joint investment.
- (7) Intra-trade endorsement and guarantee for the performance of pre-sale contracts in accordance with the Consumer Protection Act.

Note 2: The limits on endorsements and guarantees are determined in accordance with the Company's Procedures for Lending Funds and Making Endorsements/Guarantees approved by the shareholders' meeting. The total amount of endorsements and guarantees provided by the Company shall not exceed 50% of the net worth stated in the Company's most recent financial statements audited or reviewed by CPAs (NT\$1,847,861 thousand $\times$ 50% = NT\$923,931 thousand), and the cumulative amount of endorsements and guarantees provided to any single enterprise shall not exceed 20% of the net worth stated in the Company's most recent financial statements audited or reviewed by CPAs (NT\$1,847,861 thousand $\times$ 20% = NT\$369,572 thousand).

WIESON TECHNOLOGIES CO., LTD. and Subsidiaries

Material securities held at the end of the period

June 30, 2026

Table 2

Unit: In Thousands of NTD

Firm of the marketable securities held	Type and name of marketable securities	Relationship with the securities issuer	General Ledger Account in the financial statements	The end of the period				Notes
				Thousands of shares	Carrying amount	Shareholding %	Fair value	
Wieson Technologies Co., Ltd.	<u>Stocks</u>							
	Asia Global Venture Capital II Co., Ltd.	Wieson Technologies Co., Ltd.	<u>Stocks</u>	119	\$ 2,074	3.00%	\$ 2,074	註
	Asia Pacific Emerging Industry Management Co., Ltd.		Asia Global Venture Capital II Co., Ltd.	618	5,160	2.22%	5,160	"
Wieson Technologies (Dong Guan) Co., Ltd.	Dongguan Zhongju Information Optoelectronics Co., Ltd.	"	"	-	<u>26,119</u>	8.45%	<u>26,119</u>	"
Wieson Technologies Co., Ltd.	<u>Stocks</u>				<u>\$ 33,353</u>		<u>\$ 33,353</u>	

Note: For those measured at fair value, the carrying amount was the amount adjusted for fair value evaluation.

WIESON TECHNOLOGIES CO., LTD. and Subsidiaries

Purchase or sale of goods with related parties amounting to at least NT\$100 million or 20% of the paid-in capital

January 1 to June 30, 2026 Table 3

Unit: In Thousands of NTD

Purchasing (Selling) firm	Name of trading partner	Relationship	Transaction details				The circumstance and reason why the trading term is different from that of ordinary transactions		Notes and accounts receivable (payable)		Notes Amount (NT\$)
			Purchases (Sales)	Amount (NT\$)	As a percentage of total purchases (sales) %	Credit period	Unit price	Credit period	Balance	As a percentage of total notes and accounts receivable (payable) %	
Wieson Technologies Co., Ltd.	Wieson Technologies (Dong Guan) Co., Ltd.	An investee 100% owned by Wieson International Investment LTD - Cayman Islands	Purchases	\$ 606,154	88.69%	Within 120 days from the monthly cut-off day	-	Within 120 days from the monthly cut-off day	Accounts payable \$ 297,064	91.35%	

Note: The above transactions were eliminated in the preparation of the consolidated financial statements.

WIESON TECHNOLOGIES CO., LTD. and Subsidiaries

Receivables from related parties amounting to at least NT\$100 million or 20% of the paid-in capital

June 30, 2026

Table 4

Unit: In Thousands of NTD

The firm that recorded the transaction as accounts receivable	Trading partner	Relationship	Balance of receivables from related parties	Turnover rate	Overdue receivables from related parties		Amount of receivables from related parties collected in the subsequent period	Provision of allowance for loss
					Amount (NT\$)	D i s p o s i t i o n		
Wieson Technologies (Dong Guan) Co., Ltd.	Wieson Technologies Co., Ltd.	The ultimate parent company	\$ 297,064	4.28	\$ -	-	\$ 131,300	\$ -
Wieson Technologies (Dong Guan) Co., Ltd.	Wieson Technologies Co., Ltd.	The ultimate parent company						

Note: The above transactions were eliminated in the preparation of the consolidated financial statements.

WIESON TECHNOLOGIES CO., LTD. and Subsidiaries

Business relationships and significant intercompany transactions between the parent company and subsidiaries and between subsidiaries and the amounts involved

June 30, 2026

Table 5

Unit: In Thousands of NTD

No. (Note 1)	Name of trader	Trading partner	Relationship with the trader (Note 2)	Transaction details			
				General Ledger A c c o u n t	A m o u n t (NT\$)	T r a d i n g t e r m s	As a percentage of consolidated total revenues or total assets (N o t e 3)
0	Wieson Technologies Co., Ltd.	Wieson Technologies (Dong Guan) Co., Ltd.	1	Purchases	\$ 606,154	Based on standard production cost plus 15%	38.68%
		"	1	Accounts payable	297,064	No significant difference from those with non-related parties	7.13%
		WIESON AMERICA, INC.	1	Business development expenses	15,489	No significant difference from those with non-related parties	0.99%
		WIESON TECHNOLOGIES (VIETNAM) CO. LTD	1	Purchases	42,357	Based on standard production cost plus 15%	2.69%
1	Wieson Technologies (Dong Guan) Co., Ltd. Wieson Technologies Co., Ltd.	WIESON TECHNOLOGIES (VIETNAM) CO. LTD	3	Sales	29,997	Based on standard production cost plus 15%	2.70%
		"	3	Accounts receivable	21,556	No significant difference from those with non-related parties	0.52%

Note 1: Information on intercompany transactions between the parent company and subsidiaries should be indicated in the field respectively, and the number to be filled shall be as follows.

- (1) Fill in "0" for parent company.
- (2) Subsidiaries are numbered entity by entity, starting from Arabic number 1.

Note 2: There are three types of relationship with the trader, which are as follows. Please indicate the type of relationship:

- (1) Parent company to subsidiary.
- (2) Subsidiary to parent company.
- (3) Subsidiary to subsidiary.

Note 3: The percentage of intercompany transaction amount to consolidated total revenues or total assets is calculated as the ending balance to consolidated total assets in the case of assets and liabilities, or as the cumulative amount for the period to consolidated total revenues in the case of profit or loss.

Note 4: The Company may decide whether or not to disclose certain intercompany transactions in this Table based on the principle of materiality.

Note 5: The above transactions were eliminated in the preparation of the consolidated financial statements.

WIESON TECHNOLOGIES CO., LTD. and Subsidiaries

Information on investees, locations, etc.

January 1 to June 30, 2026

Table 6

Unit: In Thousands of NTD

Name of investor	Name of investee	Location	Core Business Scope	Original investment amount		Holding at the end of the period			Profit or loss of the investee for the period	Investment gain or loss recognized in the period	Notes
				End of the period	End of the year	Number of shares (in thousands of shares)	Percentage %	Carrying amount			
Wieson Technologies Co., Ltd.	Wieson International Investment Co., Ltd. (Cayman)	British Cayman Islands	Overseas investment and trading activities	\$ 389,324 (HK 92,976 thousand)	\$ 389,324 (HK 92,976 thousand)	92,976	100.00	\$ 484,061	(\$ 2,552)	(\$ 4,125)	註 1
	Jie Bao Electronics Co., Ltd. (Cayman)	"	"	198,895 (US 5,850 仟元)	198,895 (US 5,850 thousand)	6,450	100.00	1,143,697	(8,950)	(8,949)	註 2
	WIESON OVERSEA HOLDING CO., LTD.	Samoa	"	1,801 (US66 thousand)	1,801 (US66 thousand)	66	100.00	22,303	(3,224)	(3224)	
	WIESON TECHNOLOGIES (VIETNAM) CO., LTD	Vietnam	Manufacturing and processing of electronic connectors and cable assembly plugs and sockets	433,857 (US 13,500 thousand)	379,997 (US 11,500 thousand)	-	100.00	370,828	(16,694)	(16,269)	註 3
Wieson International Investment Co., Ltd. (Cayman)	Wieson Technologies (Dong Guan) Co., Ltd.	Dongguan	Manufacturing and processing of electronic connectors and cable assembly plugs and sockets	367,610 (HK 87,000 仟元)	367,610 (HK 87,000 thousand)	-	100.00	491,552	(2,408)	(2,408)	
Jie Bao Electronics Co., Ltd. (Cayman)	Wieson Automotive Co., LTD. (Jiangsu)	Kunshan	Manufacturing and sales of automotive connectors, plugs, computer connectors and automotive electronics.	199,349 (US 6,040 thousand)	199,349 (US 6,040 thousand)	104,905	87.26	1,045,085	(11,835)	(10,327)	
Wieson Automotive Co., LTD. (Jiangsu)	Wieson Automotive Electronics Co., Ltd.	Taiwan	Wholesale and retail sales of automotive and motorcycle parts and accessories	23,940 (RMB 5,584 thousand)	23,940 (RMB 5,584 thousand)	2,394	100.00	10,833	(1,091)	(1,091)	
WIESON OVERSEA HOLDING CO., LTD.	WIESON AMERICA, INC.	U.S.A.	Development of connectors and computer I/O peripherals	22,754 (US 670 thousand)	22,754 (US 670 thousand)	33	100.00	21,872	(3,199)	(3,199)	

Note 1: This represents the net result of subtracting NT\$6,688 thousand of unrealized gross profits on upstream sales and NT\$2,617 thousand of unrealized gross profits on sidestream sales as of the end of the period, and adding NT\$6,284 thousand of realized gross profits on upstream sales and NT\$1,448 thousand of realized gross profits on sidestream sales as of the beginning of the period.

Note 2: This represents the net result of subtracting NT\$58 thousand of unrealized gross profits on upstream sales as of the end of the period and adding NT\$59 thousand of realized gross profits on upstream sales as of the beginning of the period.

Note 3: This represents the net result of subtracting NT\$635 thousand of unrealized gross profits on upstream sales as of the end of the period and adding NT\$1,060 thousand of realized gross profits on upstream sales as of the beginning of the period.

WIESON TECHNOLOGIES CO., LTD. and Subsidiaries

Information on Investment in Mainland China

January 1 to June 30, 2026

Tanle 7

Unit: In Thousands of NTD

1. Name of investee in Mainland China, main business activities, paid-in capital, investment method, information on inflow or outflow of capital, shareholding percentage, investment gain or loss, carrying amount, and investment gain repatriated.

Name of investee in Mainland China Name of investee in Mainland China	Core Business Scope Core Business Scope	Paid-in Capital Paid-in Capital	Investment method (Note 1) Investment method (Note 1)	Accumulated investment amount remitted from Taiwan at the beginning of the period Accumulated investment amount remitted from Taiwan at the beginning of the period	Investment amount remitted or repatriated in the period		Accumulated investment amount remitted from Taiwan at the end of the period Profit or loss of the investee for the period	Profit or loss of the investee for the period Shareholding percentage of the Company's direct or indirect investment	Shareholding percentage of the Company's direct or indirect investment Investment profit or loss recognized in the period (Note 2)	Investment profit or loss recognized in the period (Note 2) Carrying amount of investment at the end of the period	Carrying amount of investment at the end of the period Investment gain repatriated as of the end of the period	Investment gain repatriated as of the end of the period Name of investee in Mainland China
					Investment amount remitted in the period	Accumulated investment amount remitted from Taiwan at the end of the period						
Wieson Technologies (Dong Guan) Co., Ltd.	Manufacturing and processing of electronic connectors and cable assembly plugs and sockets	\$ 422,821 (HK 100,000 thousand)	(2)	\$ 367,610 (HK 87,000 thousand)	\$ -	\$ -	\$ 367,610 (HK 87,000 仟元)	(\$ 2,408)	100.00	(\$ 2,408) (2)	\$ 491,552	\$ -
Wieson Automotive Co., LTD. (Jiangsu)	Manufacturing and sales of automotive connectors, plugs, computer connectors and automotive electronics.	561,256 (RMB120,226 thousand)	(2)	182,452 (US 5,350 thousand)	\$ -	\$ -	182,452 (US 5,350 仟元)	(11,835)	87.26	(\$ 10,327) (2)	1,045,085	83,504

2. Limit of investment in Mainland China

Accumulated investment amount remitted from Taiwan to Mainland China at the end of the period	Investment amount approved by Investment Commission, MOEA	Limit of investment in Mainland China as stipulated by the Investment Commission, MOEA
\$ 635,687	\$ 980,297 (US31,010 thousand)	\$ - (Note 3)

Note 1: The investment methods are classified into the following three categories:

- (1) Direct investment in Mainland China.
- (2) Indirect investment in Mainland China through companies incorporated in a third region (please refer to Table 6 for details of the investment companies in the third region).
- (3) Other methods.

Note 2: In the column of "Investment income (loss) recognized during the period," the basis for recognition of investment income (loss) is classified into the following three categories:

- (1) Financial statements audited by an international accounting firm having a cooperative relationship with an accounting firm in the Republic of China (R.O.C.).
- (2) Financial statements reviewed by the independent auditors of the Taiwan parent company.
- (3) Others (the investee companies' self-prepared financial statements for the corresponding period).

Note 3: In accordance with the amended "Regulations Governing the Examination of Investment or Technical Cooperation in Mainland China" promulgated on August 29, 2008, Wieson Technologies Co., Ltd. is not subject to any investment ceiling as it has obtained certification that it meets the operational scope requirements for an operating headquarters issued by the Industrial Development Administration, Ministry of Economic Affairs.

WIESON TECHNOLOGIES CO., LTD. and Subsidiaries

Significant direct or indirect transactions through a third region with the investee in Mainland China, and the prices and payment terms, unrealized gain or loss thereof, and other relevant information

January 1 to June 30, 2026

Table 8

Unit: In Thousands of NTD

Name of investee in Mainland China	Transaction type	Purchases and sales		Price	Trading terms		Notes and accounts receivable (payable)		Unrealized gains or losses	Notes Amount (NT\$)
		A m o u n t (N T \$)	Percentage		P a y m e n t t e r m s	C o m p a r i s o n w i t h g e n e r a l t r a n s a c t i o n s	A m o u n t (N T \$)	Percentage		
Wieson Technologies (Dong Guan) Co., Ltd.	Purchases	\$ 606,154	88.69	No significant difference from those with general customers	Within 120 days from the monthly cut-off day	No significant difference	Accounts payable \$ 297,064	91.35	\$ 6,688	Note

Note: The related party is an investee 100% owned by Wieson International Investment LTD - Cayman Islands.