Stock Code: 6272

WIESON TECHNOLOGIES CO., LTD. and Subsidiaries

Consolidated Financial Statements & Independent Auditors' Review Report

For the First Quarter of 2026 and 2025

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Independent Auditors' 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 March 31, 2026 and 2025, and the related consolidated statements of comprehensive income, consolidated statements of changes in equity, consolidated statements of cash flows, and notes to the consolidated financial statements (including a summary of significant accounting policies) for the three-month periods then ended.

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 March 31, 2026 and 2025, and its consolidated financial performance and cash flows for the three-month periods then ended 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

May 12, 2026

WIESON TECHNOLOGIES CO., LTD. and Subsidiaries

Consolidated Statements of Financial Position

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

Unit: NT$ thousands

		March 31, 2026		December 31, 2025		March 31, 2025	
Code	Assets	Amount (NT$)	%	Amount (NT$)	%	Amount (NT$)	%
	Current Assets						
1100	Cash and cash equivalents (Notes 6 and 29)	$ 265,301	6	$ 594,014	13	$ 163,208	4
1136	Financial assets at amortized cost - current (Notes 8, 9, 29 and 31)	3,104	-	3,081	-	3,226	-
1150	Notes receivable (Notes 10, 29 and 31)	388,693	9	337,885	8	303,907	8
1170	Accounts receivable (Notes 10, 22 and 29)	783,139	19	1,042,223	24	1,163,932	30
1200	Other receivables (Notes 29)	3,226	-	2,413	-	4,337	-
1220	Current income tax assets	760	-	725	-	738	-
130X	Inventories (Note 11)	723,808	18	686,746	16	648,603	17
1410	Prepayments (Note 17)	33,700	1	39,370	1	51,102	1
1479	Other current assets (Note 17)	1,936	-	1,345	-	1,775	-
11XX	Total current assets	2,203,667	53	2,707,802	62	2,340,828	60
	Non-current assets						
1517	Financial assets at fair value through other comprehensive income - non-current (Notes 7 and 29）	33,051	1	32,272	1	24,961	-
1600	Property, plant and equipment (Notes 13 and 31)	1,555,093	38	1,305,604	30	1,227,369	31
1755	Right-of-use assets（Notes 14, 29 and 31）	131,281	3	129,932	3	145,557	4
1760	Investment property (Notes 15 and 31)	29,692	1	29,783	1	30,058	1
1780	Intangible assets (Note 16)	95,444	2	87,524	2	66,446	2
1840	Deferred income tax assets	19,141	1	21,309	-	35,033	1
1915	Prepayments for equipment (Notes 17, 29 and 32)	46,363	1	32,742	1	30,826	1
1920	Refundable deposits (Notes 29 and 30)	16,057	-	15,696	-	15,552	-
1975	Net defined benefit assets - non-current	-	-	-	-	3,116	-
1990	Other non-current assets (Note 17)	624	-	596	-	367	-
15XX	Total non-current assets	1,926,746	47	1,655,458	38	1,579,285	40
1XXX	Total assets	$ 4,130,413	100	$ 4,363,260	100	$ 3,920,113	100
Code	Liabilities and equity						
	Current Liabilities						
2100	Short-term loans (Notes 18, 30 and 31)	$ 159,292	4	$ 386,597	9	$ 402,187	10
2130	Contract liabilities - current (Note 22)	5,790	-	6,136	-	24,558	1
2150	Notes payable (Note 29)	-	-	-	-	160	-
2170	Accounts payable (Note 29)	596,320	15	750,775	17	765,000	20
2200	Other payables (Notes 19 and 29)	345,118	8	214,987	5	242,701	6
2230	Current income tax liabilities	15,336	-	20,067	1	11,174	-
2250	Provision for liabilities - current (Note 20)	4,105	-	4,444	-	5,753	-
2280	Lease liabilities - current (Notes 14, 29 and 30)	1,169	-	1,214	-	5,046	-
2320	Long-term loans due within one year (Notes 18, 29 and 31)	93,088	2	94,264	2	87,253	2
2399	Other current liabilities	29,447	1	48,281	1	46,406	1
21XX	Total current liabilities	1,249,665	30	1,526,765	35	1,590,238	40
	Non-current Liabilities						
2540	Long-term loans (Notes 18, 29 and 31)	637,193	16	496,455	11	586,210	15
2570	Deferred income tax liabilities	215,063	5	205,836	5	184,989	5
2580	Lease liabilities - non-current (Notes 14, 29 and 31)	791	-	1,069	-	1,395	-
2630	Long-term deferred revenue	12,054	-	12,056	-	6,172	-
2645	Deposits received (Notes 29)	1,050	-	1,034	-	1,070	-
25XX	Total non-current liabilities	866,151	21	716,450	16	779,836	20
2XXX	Total Liabilities	2,115,816	51	2,243,215	51	2,370,074	60
	Equity attributable to owners of the Company (Note 21)						
3110	Common stock	817,640	20	817,640	19	726,640	18
3200	Capital Surplus	456,919	11	456,919	10	154,273	4
	Retained Earnings						
3310	Legal reserve	148,881	4	148,881	4	133,439	3
3320	Special reserve	3,747	-	3,747	-	19,826	1
3350	Undistributed earnings	380,889	9	534,020	12	346,125	9
3300	Total retained earnings	533,517	13	686,648	16	499,390	13
3400	Other Equity	39,785	1	(2,738)	-	21,248	1
31XX	Total owners' equity of the Company	1,847,861	45	1,958,469	45	1,401,551	36
36XX	Non-controlling Interest	166,736	4	161,576	4	148,488	4
3XXX	Total equity	2,014,597	49	2,120,045	49	1,550,039	40
	Total liabilities and equity	$ 4,130,413	100	$ 4,363,260	100	$ 3,920,113	100

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

(Please refer to the review report issued by Deloitte & Touche on May 12, 2026.)

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 three months ended March 31, 2026 and 2025

Unit: In Thousands of NTD, except EPS in NTD

		January 1 to March 31, 2026		January 1 to March 31, 2025	
Code		Amount (NT$)	%	Amount (NT$)	%
4000	Operating revenues (Note 22)	$ 704,351	100	$ 938,542	100
5000	Operating costs (Notes 11 and 23)	(556,397)	(79)	(688,001)	(73)
5900	Gross Profit	147,954	21	250,541	27
	Operating expenses (Notes 23 and 30)				
6100	Selling expenses	(43,728)	(6)	(48,143)	(5)
6200	Administrative expenses	(44,888)	(7)	(75,738)	(8)
6300	R&D expenses	(41,993)	(6)	(40,882)	(5)
6450	Reversal of expected credit losses	222	-	1,259	-
6000	Total operating expenses	(130,387)	(19)	(163,504)	(18)
6900	Operating profit	17,567	2	87,037	9
	Non-operating Income and Expenses (Notes 23 and 30)				
7100	Interest income	480	-	1,023	-
7010	Other income	634	-	631	-
7020	Other gains and losses	(1,656)	-	12,771	2
7050	Finance costs	(5,304)	(1)	(6,515)	(1)
7000	Total non-operating Income and Expenses	(5,846)	(1)	7,910	1
7900	Profit before tax	11,721	1	94,947	10
7950	Income tax expense (Note 24)	(906)	-	(27,264)	(3)
8200	Net Profit for the Year	10,815	1	67,683	7

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Code		January 1 to March 31, 2026 Amount (NT$)	%	January 1 to March 31, 2025 Amount (NT$)	%
	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)	57,849	8	34,257	4
8399	Income tax related to items that may be reclassified subsequently to profit or loss (Notes 21 and 24)	(10,621)	(1)	(6,244)	(1)
8300	Other comprehensive income for the period (net of tax)	47,265	7	28,013	3
8500	Total comprehensive income for the period	$ 58,080	8	$ 95,696	10
	Net profit attributable to:				
8610	Owners of the Company	$ 10,397	2	$ 62,840	7
8620	Non-controlling Interest	418	-	4,843	-
8600		$ 10,815	2	$ 67,683	7

	Total comprehensive income attributable to:				
8710	Owners of the Company	$ 52,920	7	$ 87,835	9
8720	Non-controlling Interest	5,160	1	7,861	1
8700		$ 58,080	8	$ 95,696	10
	Earnings per share (Note 25)				
9750	Basic	$ 0.13		$ 0.86	
9850	Diluted	$ 0.13		$ 0.86	

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

(Please refer to the review report issued by Deloitte & Touche on May 12, 2026.)

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 three months ended March 31, 2026 and 2025

Unit: NT$ thousands

		Equity attributable to owners of the Company										
		Share Capital			Retained Earnings			Other Equity				
Code		Number of shares (in thousands of shares)	Amount (NT$)	Capital Surplus	Legal reserve	Special reserve	Undistributed earnings Undistributed earnings	Exchange differences on translation of foreign financial statements	Unrealized valuation gains or losses on financial assets at fair value through other comprehensive income	Total	Non-controlling Interest	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											
B5	Cash dividends to shareholders of the Company	-	-	-	-	-	(58,131)	-	-	(58,131)	-	(58,131)
D1	Net profit for January 1 to March 31, 2025	-	-	-	-	-	62,840	-	-	62,840	4,843	67,683
D3	Other comprehensive income for January 1 to March 31, 2025 (net of tax)	-	-	-	-	-	-	24,995	-	24,995	3,018	28,013
D5	Total comprehensive income for January 1 to March 31, 2025	-	-	-	-	-	62,840	24,995	-	87,835	7,861	95,696
Z1	Balance at March 31, 2025	72,664	$ 726,640	$ 154,273	$ 133,439	$ 19,826	$ 346,125	$ 35,313	($ 14,065)	$ 1,401,551	$ 148,488	$ 1,550,039
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											
B5	Cash dividends to shareholders of the Company	-	-	-	-	-	(163,528)	-	-	(163,528)	-	(163,528)
D1	Net profit for January 1 to March 31, 2026	-	-	-	-	-	10,397	-	-	10,397	418	10,815
D3	Other comprehensive income for January 1 to March 31, 2026 (net of tax)	-	-	-	-	-	-	42,486	37	42,523	4,742	47,265
D5	Total comprehensive income for January 1 to March 31, 2026	-	-	-	-	-	10,397	42,486	37	52,920	5,160	58,080
Z1	Balance at March 31, 2026	81,764	$ 817,640	$ 456,919	$ 148,881	$ 3,747	$ 380,889	$ 45,019	($ 5,234)	$ 1,847,861	$ 166,736	$ 2,014,597

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

(Please refer to the review report issued by Deloitte & Touche on May 12, 2026.)

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 three months ended March 31, 2026 and 2025

Unit: NT$ thousands

Code		January 1 to March 31, 2026	January 1 to March 31, 2025
	Cash flows from operating activities		
A10000	Net profit before tax for the year	$ 11,721	$ 94,947
A20010	Adjustments to reconcile profit or loss:		
A20100	Depreciation expenses	34,462	31,513
A20200	Amortization expenses	3,980	2,922
A20300	Reversal of expected credit impairment losses	(222)	(1,259)
A20900	Finance costs	5,304	6,515
A21200	Interest income	(480)	(1,023)
A22500	Loss on disposal of property, plant and equipment	5,182	79
A22800	Gains on disposal of intangible assets	8	-
A29900	Loss on decline in value of inventories and obsolescence	8,799	1,717
A30000	Net changes in operating assets and liabilities		
A31130	Notes receivable	(50,808)	(60,567)
A31150	Accounts receivable	259,214	(67,086)
A31180	Other receivables	(773)	2,326
A31200	Inventories	(47,459)	(30,744)
A31230	Prepayments	5,670	21,188
A31240	Other current assets	(591)	1,515
A32125	Contract liabilities	(346)	(318)
A32130	Notes payable	-	(47)
A32150	Accounts payable	(154,455)	(33,514)
A32180	Other payables	(33,214)	2,920
A32200	Provision for liabilities	(339)	1,634
A32210	Deferred revenue	(2)	(89)
A32230	Other current liabilities	(18,833)	4,511
A32240	Net defined benefit assets	-	(2)
A33000	Cash generated from operations	26,818	(22,862)
A33100	Interest received	440	3,634
A33300	Interest paid	(5,473)	(6,475)
A33500	Income tax paid	(4,898)	(9,311)
AAAA	Net cash inflows from operating activities	16,887	(35,014)

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Code		January 1 to March 31, 2026	January 1 to March 31, 2025
	Cash flows from investing activities		
B00050	(Acquisition) Disposal of financial assets at amortized cost	($ 23)	$ 116,140
B02700	Purchase of property, plant and equipment	(257,397)	(63,981)
B02800	Proceeds from disposal of property, plant and equipment	1,919	-
B03800	Increase in refundable deposits	(361)	(345)
B04500	Purchase of intangible assets	(6,150)	(3,721)
B06800	Decrease (Increase) in other non-current assets	(28)	(28)
B07100	Increase in prepayments for equipment	(23,002)	(12,274)
BBBB	Net cash outflows from investing activities	(285,042)	35,791
	Cash flows from financing activities		
C00200	Decrease in short-term loans	(227,305)	-
C00100	Increase in short-term loans	-	42,622
C01600	Increase in long-term loans	236,473	-
C01700	Increase in long-term loans	(101,104)	(9,809)
C03000	Increase in deposits received	16	12
C04020	Principal repayment of lease liabilities	(344)	(5,935)
CCCC	Net cash inflows from financing activities	(92,264)	26,890
DDDD	Effect of exchange rate changes on cash and cash equivalents	31,706	19,015
EEEE	Net increase (decrease) in cash and cash equivalents	(328,713)	46,682
E00100	Cash and cash equivalents at the beginning of the year	594,014	116,526
E00200	Cash and cash equivalents at the end of the year	$ 265,301	$ 163,208

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

(Please refer to the review report issued by Deloitte & Touche on May 12, 2026.)

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 three months ended March 31, 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 established on January 13, 1990 under a business license issued by the Ministry of Economic Affairs. The Company is mainly engaged in the trading and import/export business of a wide range of electronic connectors, computer I/O peripherals, plug & socket cable assemblies, controlled telecom radio-frequency devices, and wireless telecom mechanical devices. The Company has been listed on the Taiwan Stock Exchange since December 22, 2025.

The consolidated financial statements are expressed in NTD, 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 May 12, 2026.

III. Application of New and Revised Standards and Interpretations

1. Initial application of the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), Interpretations (IFRIC), and Interpretations of Standing Interpretations Committee (SIC) (collectively, "IFRS Accounting Standards") endorsed and issued into effect by the Financial Supervisory Commission (hereinafter referred to as "FSC")

The application of the amendments to IFRS Accounting Standards endorsed and issued into effect by FSC will not have a material impact on the accounting policies of the Consolidated Company.

2. IFRS Accounting Standards issued by IASB but not yet endorsed and issued into effect by FSC

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

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.

Note 2: On September 25, 2025, the FSC announced that Taiwanese companies will be required to adopt IFRS 18 from January 1, 2028. Domestic entities could elect to apply IFRS 18 for an earlier period after the endorsement of IFRS 18 by the FSC.

IFRS 18"Presentation and Disclosure in Financial Statements"

FRS 18 will replace IAS 1 "Presentation of Financial Statements" and the key changes to the standard include:

- The Consolidated Company shall assess whether its main business activities involve investments in specific types of assets and financing provided to customers, and accordingly classify income and expense items into operating, investing, financing, income tax and discontinued operations categories in the statements of comprehensive income.
- The statements of comprehensive income should show operating profit or loss, pre-tax profit or loss before financing, and the subtotal and grand total of profit or loss.
- Provide guidelines to enhance aggregation and segmentation requirements: The Consolidated Company is required to identify assets, liabilities, equity, revenues, expenses, and cash flows arising from individual transactions or other matters and to classify and aggregate them on the basis of a common characteristic so that each line item presented in the primary financial statements has at least

one similar characteristic. Items with dissimilar characteristics should be broken down in the primary financial statements and notes. The Consolidated Company labels these items as “Others” only when a more informative label could not be identified.

- Add disclosure of management-defined performance measures: The Consolidated Company should disclose information about management-defined performance measures in a single note to the financial statements when the Consolidated Company engages in public communications outside of the financial statements and when the Consolidated Company communicates to users of the financial statements management's viewpoints on a particular aspect of the Consolidated Company's overall financial performance, including a description of the measures, how they are calculated, a reconciliation of the measures to the subtotal or grand total of the measure as specified in IFRS Accounting Standards, and effect of income tax and non-controlling interests of the reconciling items.
- In addition, the following amendments were made to IAS 7 “Statements of Cash Flows”:
- If the Consolidated Company uses the indirect method to report cash flows from operating activities, operating profit or loss should be used as the starting point for reconciliation.
- The interest and dividends received by the Consolidated Company should be classified as investing activities, while the interest and dividends paid should be classified as financing activities. If, upon assessment, the Consolidated Company engages in specific main business activities, it shall consider the nature of dividend income, interest income, and interest expense in the statements of comprehensive income to determine how to classify dividend received, interest received, and interest paid in the statements of cash flows. However, each of these cash flows can only be classified in a single activity in the statements of cash flows.
- Except for the above impacts, as of the date the consolidated financial statements were authorized for issue, the Consolidated Company is continuously assessing the possible impact that the application of other standards and interpretations will have on the Consolidated Company’s financial position and financial performance and will disclose the relevant impact when the assessment is completed.

IV. 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 present all the disclosures required for a complete set of annual consolidated financial statements prepared under the IFRS Accounting Standards.

(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 profit or loss of the acquired or disposed subsidiaries for 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 allow their accounting policies to be consistent with those used by the Consolidated Company. In the preparation of the consolidated financial statements, transactions, account balances, revenues and expenses among entities have been eliminated completely. Total comprehensive income of subsidiaries is attributed to 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 the Consolidated Company losing control over the subsidiaries are accounted for as equity transactions. The carrying amounts of the Consolidated Company’s interests and the non-controlling interests are adjusted to reflect the 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 owners of the Company.

When the Consolidated Company loses control over a subsidiary, the gain or loss on disposal is calculated as the difference between (1) the aggregate of the fair value of consideration received and the fair value of any retained interest at the date when control is lost and (2) the previous carrying amount of the assets (including goodwill), liabilities of the subsidiary and non-controlling interests. The Consolidated Company accounts for all amounts previously recognized in other comprehensive income in relation to that subsidiary on the same basis as would be required had the Consolidated Company directly disposed of the related assets or liabilities.

Please refer to Note 12 and Table 5 for details of subsidiaries, ownership percentages and business activities.

(IV) Other Significant Accounting Policies

Except for the following, please refer to 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 by 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 the tax currently payable and deferred tax. The interim period income tax expense is accrued using the tax rate that would be applicable to expected total annual earnings, that is, the estimated average annual effective income tax rate applied to the pre-tax income of 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

	March 31, 2026	December 31, 2025	March 31, 2025
Cash on hand and revolving funds	$ 642	$ 458	$ 1,032
Checking accounts and demand deposits	159,889	593,556	162,176
Cash equivalents			
Time deposits	104,770	-	-
	$ 265,301	$ 594,014	$ 163,208

VII. Financial assets at fair value through other comprehensive income

Investments in equity instruments

	March 31, 2026	December 31, 2025	March 31, 2025
Non-current			
Domestic investments			
Unlisted stocks	$ 5,160	$ 5,160	$ 6,370
Foreign investments			
Unlisted stocks	27,891	27,112	18,591
	$ 33,051	$ 32,272	$ 24,961

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

VIII. Financial Assets at Amortized Cost

	March 31, 2026	December 31, 2025	March 31, 2025
Current			
Domestic investments			
Time deposits with original maturity over 3 months	$ 1,280	$ 1,257	$ 1,432
Pledged time deposits	1,824	1,824	1,794
	$ 3,104	$ 3,081	$ 3,226

(I) As of March 31, 2026, December 31, 2025 and March 31, 2025, the interest rates for time deposits with original maturities of more than 3 months ranged from 1.69% to 3.50%, 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 30.

IX. Credit Risk Management of Investments in Debt Instruments

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

	March 31, 2026	December 31, 2025	March 31, 2025
Total carrying amount	$ 3,104	$ 3,081	$ 3,226
Allowance for loss	-	-	-
Amortized cost	$ 3,104	$ 3,081	$ 3,226

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	Total carrying amount at March 31, 2026	Total carrying amount at December 31, 2025	Total carrying amount at March 31, 2025
Normal	The debtors have low credit risk and have sufficient ability to settle the contractual cash flows.	12-month expected credit losses	0%	$ 3,104	$ 3,081	$ 3,226

X. Notes receivables, accounts receivables, and overdue receivables

	March 31, 2026	December 31, 2025	March 31, 2025
Notes receivable			
Measured at amortized cost			
Total carrying amount	$ 388,693	$ 337,885	$ 303,907
Less: Allowance for loss	-	-	-
	$ 388,693	$ 337,885	$ 303,907
Accounts receivable			
Measured at amortized cost			
Total carrying amount	$ 786,193	$ 1,045,407	$ 1,167,503
Less: Allowance for loss	(3,054)	(3,184)	(3,571)
	$ 783,139	$ 1,042,223	$ 1,163,932

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:

March 31, 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	$ 388,693	$ -	$ -	$ -	$ -	$ 388,693
Allowance for loss (lifetime expected credit losses)	-	-	-	-	-	-
Amortized cost	$ 388,693	$ -	$ -	$ -	$ -	$ 388,693

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	$ 337,885	$ -	$ -	$ -	$ -	$ 337,885

March 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	$ 303,907	$ -	$ -	$ -	$ -	$ 303,907
Allowance for loss (lifetime expected credit losses)	-	-	-	-	-	-
Amortized cost	$ 303,907	$ -	$ -	$ -	$ -	$ 303,907

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

	January 1 to March 31, 2026	January 1 to March 31, 2025
Balance at the beginning of the year	$ -	$ 2,365
Less: Reversal of impairment loss for the year	-	(2,383)
Exchange differences on translation of foreign currencies	-	18
Balance at the end of the year	$ -	$ -

Please refer to Note 31 for information on pledged notes receivable.

(II) Accounts receivable

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

March 31, 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	0.00%~0.41%	0.00%~8.90%	7.81%~8.90%	21.05%~ 40.89%	100.00%	
Total carrying amount	$ 758,922	$ 22,854	$ 1,378	$ 753	$ 2,286	$ 786,193
Allowance for loss (lifetime expected credit losses)	(259)	(241)	(103)	(165)	(2,286)	(3,054)
Amortized cost	$ 758,663	$ 22,613	$ 1,275	$ 588	$ -	$ 783,139

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	0.00%~0.46%	0.00%~8.9%	3.07%~11.91%	28.04%~ 75.32%	100.00%	
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	$ 1,021,562	$ 20,429	$ 85	$ 147	$ -	$ 1,042,223

March 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	0.00%~ 0.11%	0.71%~ 7.95%	11.29%~ 19.75%	3.61%~ 89.26%	100.00%	
Total carrying amount	$ 1,114,514	$ 47,976	$ 3,125	$ 911	$ 977	$ 1,167,503
Allowance for loss (lifetime expected credit losses)	(205)	(1,386)	(617)	(386)	(977)	(3,571)
Amortized cost	$ 1,114,309	$ 46,590	$ 2,508	$ 525	$ -	$ 1,163,932

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

	January 1 to March 31, 2026	January 1 to March 31, 2025
Balance at the beginning of the year	$ 3,184	$ 2,384
Add: Provision for the period	-	1,124
Less: Actual write-off in the year	(222)	-
Less: Reversal of impairment loss for the year	92	63
Exchange differences on translation of foreign currencies	$ 3,054	$ 3,571

(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 March 31, 2026	January 1 to March 31, 2025
Balance at the beginning of the year	$ 2,369	$ 2,369
Balance at the beginning of the year	$ 2,369	$ 2,369

XI. Inventories

	March 31, 2026	December 31, 2025	March 31, 2025
Finished goods	$ 360,073	$ 335,605	$ 335,931
Work in process	121,751	118,442	135,348
Ram materials	160,524	132,934	135,229
Semi-finished goods	81,460	99,765	42,095
	$ 723,808	$ 686,746	$ 648,603

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

	January 1 to March 31, 2026	January 1 to March 31, 2025
Cost of inventories sold	$ 547,598	$ 686,284
Loss on decline in value of inventories	8,799	1,717
	$ 556,397	$ 688,001

The Consolidated Company did not pledge inventories as collateral for borrowings.

XII. Subsidiary

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 March 31, 2026	Shareholding percentage December 31, 2025	Shareholding percentage March 31, 2025	Description
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): Based on the subsidiaries' financial statements for the corresponding periods audited by CPAs.

Note(2): In August 2023, the Board of Directors resolved to establish WIESON TECHNOLOGIES (VIETNAM) CO., LTD. in Vietnam. During the current year, the Consolidated Company participated in the cash capital increase of WIESON TECHNOLOGIES (VIETNAM) CO., LTD. As of March 31, 2026, the total investment amount was US$13,500 thousand (approximately NT$433,857 thousand).

Information on subsidiaries with material non-controlling interests

	March 31, 2026	December 31, 2025	March 31, 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:

	Proportion of ownership and voting rights held by non-controlling interests		
Name of subsidiary	March 31, 2026	December 31, 2025	March 31, 2025
Current Assets	$ 1,106,403	$ 1,222,608	$ 1,235,718
Non-current assets	520,144	509,746	533,921
Current Liabilities	(280,466)	(427,505)	(555,124)
Non-current Liabilities	(37,315)	(36,589)	(48,985)
Equity	$ 1,308,766	$ 1,268,260	$ 1,165,530
Equity attributable to:			
Owners of the Company	$ 1,142,029	$ 1,106,684	$ 1,017,042
Non-controlling interests of Jiangsu Wieson	166,737	161,576	148,488
	$ 1,308,766	$ 1,268,260	$ 1,165,530

	January 1 to March 31, 2026	January 1 to March 31, 2025
Operating revenue	$ 284,060	$ 423,623
Net Profit for the Year	$ 3,279	$ 38,011
Total Comprehensive Income	$ 3,279	$ 38,011

	January 1 to March 31, 2026	January 1 to March 31, 2025
Net profit attributable to:		
Owners of the Company	$ 2,861	$ 33,168
Non-controlling interests of Jiangsu Wieson	418	4,843
	$ 3,279	$ 38,011
Total comprehensive income attributable to:		
Owners of the Company	$ 2,861	$ 33,168
Non-controlling interests of Jiangsu Wieson	418	4,843
	$ 3,279	$ 38,011

XIII. Property, Plant and Equipment

	Land	Buildings	Mechanical equipmen	Molding equipment	Transportation equipment	Office equipment	Leasehold improvements	Other equipment	Construction in progress	Total
Cost										
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
Addition	-	380	7,077	7,064	-	2,633	-	1,544	238,699	257,397
Reclassification	-	12,808	3,422	565	1,698	2,546	-	(10,088)	(4,699)	6,252
Disposal	-	-	(48,736)	(6,864)	-	(13,375)	(4,470)	(4,248)	-	(77,693)
Net exchange differences	-	16,065	15,667	10,045	656	1,519	4,318	1,874	5,942	56,086
Balance at March 31, 2026	$ 275,773	$ 854,528	$ 541,835	$ 352,719	$ 24,564	$ 59,329	$ 147,827	$ 65,893	$ 335,572	$ 2,658,040
Accumulated depreciation and impairment										
Balance at January 1, 2026	$ -	$ 177,457	$ 394,392	$ 281,179	$ 15,527	$ 43,519	$ 145,809	$ 51,511	$ -	$ 1,110,394
Reclassification	-	10,355	11,393	7,271	660	2,219	73	1,312	-	33,193
Reversal of impairment losses	-	-	(42,832)	(6,513)	-	(12,794)	(4,470)	(3,983)	-	(70,592)
Depreciation expenses	-	3,354	11,041	8,318	463	1,055	4,254	1,467	-	29,952
Disposal	$ -	$ 191,166	$ 373,994	$ 291,255	$ 16,650	$ 33,909	$ 145,666	$ 50,307	$ -	$ 1,102,947
Net exchange differences										
Net amount as of March 31, 2026	$ 275,773	$ 663,362	$ 167,841	$ 61,464	$ 7,914	$ 25,420	$ 2,161	$ 15,586	$ 335,572	$ 1,555,093
Net amount as of December 31, 2025 and January 1, 2026	$ 275,773	$ 647,818	$ 170,013	$ 59,730	$ 6,683	$ 22,487	$ 2,170	$ 25,300	$ 95,630	$ 1,305,604
Costs										
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
Addition	-	171	1,883	1,105	431	4,388	-	2,327	53,676	63,981
Reclassification	5,966	3,834	10,389	6,927	1,501	-	-	-	(7,803)	20,814
Disposal	-	-	(435)	(901)	-	(720)	-	(221)	-	(2,277)
Net exchange differences	-	9,271	10,536	6,894	432	1,054	3,127	1,206	2,353	34,873
Balance at March 31, 2025	$ 275,772	$ 660,922	$ 521,762	$ 335,927	$ 21,478	$ 63,130	$ 150,518	$ 61,180	$ 214,017	$ 2,304,706
Accumulated depreciation and impairment										
Balance at January 1, 2025	$ -	$ 146,837	$ 363,620	$ 269,402	$ 13,916	$ 45,726	$ 144,943	$ 48,529	$ -	$ 1,032,973
Reclassification	-	7,176	8,878	6,210	708	1,539	72	581	-	25,164
Reversal of impairment losses	-	811	-	-	-	-	-	-	-	811
Depreciation expenses	-	-	(397)	(901)	-	(684)	-	(216)	-	(2,198)
Disposal	-	1,874	7,663	5,788	305	816	3,077	1,064	-	20,587
Balance at March 31, 2025	$ -	$ 156,698	$ 379,764	$ 280,499	$ 14,929	$ 47,397	$ 148,092	$ 49,958	$ -	$ 1,077,337
Net amount as of March 31, 2025	$ 275,772	$ 504,224	$ 141,998	$ 55,428	$ 6,549	$ 15,733	$ 2,426	$ 11,222	$ 214,017	$ 1,227,369

No impairment losses were recognized or reversed for January 1 to March 31, 2026 and 2025.

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

Buildings	
Main plant buildings	20 to 51years
Engineering systems	5years
Others	5years
Mechanical equipment	3 to 20years
Molding equipment	2 to 5years
Transportation equipment	4 to 5years
Office equipment	3 to 20years
Leasehold improvements	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

	March 31, 2026	December 31, 2025	March 31, 2025
Carry amount of right-of-use assets			
Land	$ 129,370	$ 127,705	$ 139,336
Buildings	392	440	3,635
Transportation equipment	1,519	1,787	2,586
	$ 131,281	$ 129,932	$ 145,557

	January 1 to March 31, 2026	January 1 to March 31, 2025
Addition of right-of-use assets		
Depreciation expenses of right-of-use assets	$ 851	$ 886
Land	60	5,105
Buildings	267	267
Transportation equipment	$ 1,178	$ 6,258

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 January 1 to March 31, 2026 and 2025.

No impairment losses were recognized or reversed for January 1 to March 31, 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

	March 31, 2026	December 31, 2025	March 31, 2025
Carrying amount of lease liabilities			
Current	$ 1,169	$ 1,214	$ 5,046
Non-current	$ 791	$ 1,069	$ 1,395

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

	March 31, 2026	December 31, 2025	March 31, 2025
Buildings	4.35%	4.35%	4.35%
Transportation equipment	2.00%	2.00%	2.00%

(III) Major Lease Activities and Terms

The Consolidated Company leases certain land, buildings and transportation equipment for production and business trips with a lease period of 2 to 31 years. On expiration of the lease period, the Consolidated Company has no preferential right to purchase the leased land, buildings and transportation equipment.

In addition, the right-of-use assets - land including the land use rights acquired by Jiangsu Wieson from Kunshan Municipal People's Government with a lease period of 31 years, and the land use rights in the industrial zone acquired by WIESON TECHNOLOGIES (VIETNAM) CO., LTD. from Vietnam's Thanh An Province with a lease period of 47 years.

(IV) Information on Other Leases

	January 1 to March 31, 2026	January 1 to March 31, 2025
Short-term lease expenses	$ 1,486	$ 657
Total cash (outflows) from leases	($ 1,830)	($ 6,592)

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
Costs			
Balance at January 1, 2026	$ 23,208	$ 14,055	$ 37,263
Balance at March 31, 2026	$ 23,208	$ 14,055	$ 37,263
Accumulated depreciation			
Balance at January 1, 2026	$ -	$ 7,480	$ 7,480
Depreciation expenses	-	91	91
Balance at March 31, 2026	$ -	$ 7,571	$ 7,571

Net amount as of March 31, 2026	$ 23,208	$ 6,484	$ 29,692
Net amount as of December 31, 2025 and January 1, 2026	$ 23,208	$ 6,575	$ 29,783
Costs			
Balance at January 1, 2025	$ 29,174	$ 17,889	$ 47,063
Reclassification	(5,966)	(3,834)	(9,800)
Balance at March 31, 2025	$ 23,208	$ 14,055	$ 37,263
Accumulated depreciation			
Balance at January 1, 2025	$ -	$ 7,925	$ 7,925
Reclassification	-	(811)	(811)
Depreciation expenses	-	911	91
Balance at March 31, 2025	$ -	$ 7,205	$ 7,205
Net amount as of March 31, 2025			
Balance at January 1, 2025	$ 23,208	$ 6,850	$ 30,058

The fair value of the Consolidated Company's investment property located in Xizhi District, New Taipei City, was NT$79,150 thousand, NT$78,679 thousand and NT$79,151 thousand as of March 31, 2026, December 31, 2025 and March 31, 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. The Consolidated Company owns all of the investment properties. 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

XVI. Intangible Assets

	Patents	Computer software	Others	Total
Costs				
Balance at January 1, 2026	$ 925	$ 127,855	$ 17,711	$ 146,491
Separate acquisition	-	6,150	-	6,150
Reclassification	-	3,990	-	3,990
Disposals	-	(4,405)	-	(4,405)

Net exchange differences	22	2,907	-	2,929
Balance at March 31, 2026	$ 947	$ 136,497	$ 17,711	$ 155,155
<u>Accumulated depreciation</u>				
Balance at January 1, 2026	$ 461	$ 54,745	$ 3,761	$ 58,967
Amortization expenses	18	3,635	327	3,980
Disposals	-	(4,397)	-	(4,397)
Net exchange differences	10	1,151	-	1,161
Balance at March 31, 2026	$ 489	$ 55,134	$ 4,088	$ 59,711
Net amount as of March 31, 2026				
Net amount as of December 31, 2025 and January 1, 2026	$ 458	$ 81,363	$ 13,623	$ 95,444
Balance at January 1, 2026	$ 464	$ 73,110	$ 13,950	$ 87,524
<u>Costs</u>				
Balance at January 1, 2025	$ 922	$ 97,845	$ 10,990	$ 109,757
Separate acquisition	-	3,721	-	3,721
Net exchange differences	16	1,514	-	1,530
Balance at March 31, 2025	$ 938	$ 103,080	$ 10,990	$ 115,008
<u>Accumulated depreciation</u>				
Balance at January 1, 2025	$ 388	$ 41,873	$ 2,718	$ 44,979
Amortization expenses	18	2,689	215	2,922
Net exchange differences	6	655	-	661
Balance at March 31, 2025	$ 412	$ 45,217	$ 2,933	$ 48,562
Net amount as of March 31, 2025				
Balance at January 1, 2025	$ 526	$ 57,863	$ 8,057	$ 66,446

The Consolidated Company holds patents for manufacturing antennae, terminals, connectors and other equipment. As of March 31, 2026, December 31, 2025 and March 31, 2025, the carrying amount of these patents was NT$458 thousand, NT$464 thousand and NT$526 thousand, respectively.

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

	March 31, 2026	December 31, 2025	March 31, 2025
Current			
Prepayments			
Prepaid expenses	$ 20,060	$ 19,550	$ 18,615
Prepayments for goods	3,476	1,366	932
Input tax	473	4,364	24,503
Tax overpaid retained for offsetting future tax payable	9,691	14,090	7,052
	$ 33,700	$ 39,370	$ 51,102
Temporary Payments	$ 1,190	$ 739	$ 971
Others	746	606	804
	$ 1,936	$ 1,345	$ 1,775
Non-current			
Prepayments for equipment	$ 46,363	$ 32,742	$ 30,826
Overdue receivables	$ 2,369	$ 2,369	$ 2,369
Less: Allowance for loss	(2,369)	(2,369)	(2,369)
Others	624	596	367
	$ 624	$ 596	$ 367

XVIII. Borrowing

(I) Short-term Loans

	March 31, 2026	December 31, 2025	March 31, 2025
Secured loans (Note 31)			
Bank loans (1)	$ 14,397	$ 9,429	$ 73,840
Unsecured loans	144,895	377,168	328,347
Credit facility loans (2)	$ 159,292	$ 386,597	$ 402,187

1. The interest rates on secured loans were 3.80%, 3.80% and 2.13% ~ 2.80% as of March 31, 2026, December 31, 2025 and March 31, 2025, respectively.

2. The interest rates on bank revolving loans were 0.61% ~ 2.51%, 2.06% ~ 3.25% and 2.10% ~ 3.45% as of March 31, 2026, December 31, 2025 and March 31, 2025, respectively.

(II) Long-term loan

	March 31, 2026	December 31, 2025	March 31, 2025
Secured loans (Note 31)			
Bank loans (1)	$ 383,438	$ 167,139	$ 143,616
Unsecured loans	346,843	423,580	529,847
Credit loans (2)	730,281	590,719	673,463
	(93,088)	(94,264)	(87,253)
Less: Portion recorded as due within one year	$ 637,193	$ 496,455	$ 586,210

1. The bank loans were secured by the Consolidated Company's own land and buildings (see Note 31), and the maturity dates of the loans are from December 27, 2027 to February 10, 2046, with effective interest rates ranging from 2.25% ~ 2.92%, 2.25% ~ 2.70% and 2.125% ~ 2.80% per annum as of March 31, 2026, December 31, 2025 and March 31, 2025, respectively.
2. The interest rates on long-term unsecured loans were 2.22% ~ 2.325%, 2.220% ~ 2.325% and 0.50% ~ 2.325% as of March 31, 2026, December 31, 2025 and March 31, 2025, respectively.

XIX. Other Liabilities

	March 31, 2026	December 31, 2025	March 31, 2025
Current			
Other payables			
Salaries and bonuses payable	$ 95,493	$ 110,406	$ 98,048
Profit-sharing remuneration payable to employees, directors, and supervisors	13,454	22,468	20,445
Insurance premiums payable	2,843	2,625	2,200
Pensions payable	1,695	1,612	1,531
Construction retainage payable	-	-	18,632
Commissions payable	10,359	3,130	5,960
Royalties payable	453	514	447
Service expenses	12,598	17,332	12,986

payable			
Dividends payable	163,528	-	58,131
Others	44,695	56,900	24,321
	$ 345,118	$ 214,987	$ 242,701

XX. Provision for liabilities

	March 31, 2026	December 31, 2025	March 31, 2025
Current			
Employee benefits	$ 4,105	$ 4,444	$ 5,753

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

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

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

On October 21, 2025, the Board of Directors resolved to increase capital in cash with issuance of 9,100 thousand new shares at a face value of NT$10 and a premium of NT$43.74 per share, resulting in a paid-in capital of NT$817,640 thousand after the capital increase. The above cash capital increase was approved into effect by the Securities and Futures Bureau, FSC on November 12, 2025, and the Board of Directors resolved that December 18, 2025 shall be the base date for the capital increase.

(II) Capital Surplus

	March 31, 2026	December 31, 2025	March 31, 2025
For loss make-up, payment in cash or capitalization as equity (1)			
Stock issuance premium(3)	$ 455,099	$ 455,099	$ 152,453
For loss make-up only			
Recognition of changes in ownership interest in subsidiaries (2)	1,820	1,820	1,820
	$ 456,919	$ 456,919	$ 154,273

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	$ 25,010	$ 15,442
Special reserve	($ 1,009)	($ 16,080)
Cash dividends	$ 163,528	$ 58,131
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 earnings distribution items for 2024 were resolved at the regular shareholders' meeting held on May 26, 2025. The remaining earnings distribution items for 2025 are subject to the approval of the regular shareholders' meeting to be held on May 28, 2026.

(IV) Special reserve

	January 1 to March 31, 2026	January 1 to March 31, 2025
Balance at beginning of period	$ 3,747	$ 19,826
Balance at end of period	$ 3,747	$ 19,826

(V) Other equity

1. Exchange differences on translation of foreign financial statements

	January 1 to March 31, 2026	January 1 to March 31, 2025
Balance at the beginning of the year	$ 2,533	$ 10,318
Incurred in the year		
Exchange differences on translation of foreign financial statements	53,107	31,244
Related income tax	(10,621)	(6,249)
Balance at the end of the year	$ 45,019	$ 35,313

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

	January 1 to March 31, 2026	January 1 to March 31, 2025
Balance at the beginning of the year	($ 5,271)	($ 14,065)
Incurred in the year		
Unrealized gains and losses on equity instruments	37	-
Balance at the end of the year	($ 5,234)	($ 14,065)

(VI) Non-controlling Interest

	January 1 to March 31, 2026	January 1 to March 31, 2025
Balance at the beginning of the year	$ 161,576	$ 140,627
Net Profit for the Year	418	4,843
Other comprehensive income for the year		
Exchange differences on translation of foreign financial statements	4,742	3,013
Related income tax	-	5
Decrease in non-controlling interests from cash dividends paid by the subsidiary, Jiangsu Wieson	$ 166,736	$ 148,488
Balance at the end of the year		

XXII. Revenue

	January 1 to March 31, 2026	January 1 to March 31, 2025
Revenues from customer contracts		
Revenues from merchandise sales	$ 704,351	$ 938,542

(I) Contract balance

	March 31, 2026	December 31, 2025	March 31, 2025	January 1, 2025
Notes receivable (Note 10)	$ 388,693	$ 337,885	$ 303,907	$ 240,975
Accounts receivable (Note 10)	$ 783,139	$ 1,042,223	$ 1,163,932	$ 1,098,033
Contract liabilities - current				
Product sales	$ 5,790	$ 6,136	$ 24,558	$ 24,876

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

	January 1 to March 31, 2026	January 1 to March 31, 2025
Type of products		
Revenues from product sales		
Interconnect Components	$ 414,128	$ 515,332
Automotive Components	281,265	416,166
Total	8,958	7,044
	$ 704,351	$ 938,542

XXIII. Net Profit for the Year

(I) Interest income

	January 1 to March 31, 2026	January 1 to March 31, 2025
Bank deposits	$ 328	$ 971
Financial assets at amortized cost	152	52
	$ 480	$ 1,023

(II) Other income

	January 1 to March 31, 2026	January 1 to March 31, 2025
Lease income		
Investment property (Note 15)	$ 394	$ 394
Other operating leases	240	237
	$ 634	$ 631

(III) Other gains and (losses)

	January 1 to March 31, 2026	January 1 to March 31, 2025
Net foreign exchange (losses) gains	$ 2,403	$ 5,359
Loss on disposal of property, plant and equipment	(5,182)	(79)
Others	1,123	7,491
	($ 1,656)	$ 12,771

(IV) Finance costs

	January 1 to March 31, 2026	January 1 to March 31, 2025
Interests on bank loans	$ 5,289	$ 6,408
Interests on lease Liabilities	15	107
	$ 5,304	$ 6,515

(V) Depreciation and Amortization

	January 1 to March 31, 2026	January 1 to March 31, 2025
Depreciation expenses summarized by function		
Operating costs	$ 25,278	$ 22,784
Operating expenses	9,184	8,729
	$ 34,462	$ 31,513
Amortization expenses summarized by function		
Operating costs	$ 675	$ 150
Operating expenses	3,305	2,772
	$ 3,980	$ 2,922

(VI) Employee benefit expenses

	January 1 to March 31, 2026	January 1 to March 31, 2025
Post-employment benefits		
Defined contribution plan	$ 2,293	$ 1,764
Other employee benefits	170,498	208,906
Total employee benefit expense	$ 172,791	$ 210,670
Summarized by function		
Operating costs	$ 101,252	$ 101,264
Operating expenses	71,539	109,406
	$ 172,791	$ 210,670

(VII) Profit-sharing remuneration for employees and profit-sharing remuneration for directors

In accordance with the Company's Articles of Incorporation, the Company shall appropriate 1% to 10% of profit before tax before deduction of employees' compensation and remuneration of directors as employees' compensation, and no more than 5% as remuneration of directors. The employees' compensation and remuneration of directors estimated for January 1 to March 31, 2026 and 2025 were as follows:

Estimated percentage

	January 1 to March 31, 2026	January 1 to March 31, 2025
Profit-sharing remuneration for employees	-%	6.20%
Profit-sharing remuneration for directors	-%	2.58%

Amount

	January 1 to March 31, 2026	January 1 to March 31, 2025
Profit-sharing remuneration for employees	$ -	$ 5,335
Profit-sharing remuneration for directors	$ -	$ 2,223

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 employees' compensation and remuneration of directors estimated for 2025 and 2024 were resolved by the Board of Directors on March 11, 2026 and March 11, 2025, respectively, as follows:

Amount

	2025	2024
Profit-sharing remuneration for employees	$ 13,454	$ 12,887
Profit-sharing remuneration for directors	$ 6,771	$ 5,370

The actual amounts of employees' compensation and remuneration of directors for 2025 differed from the amounts recognized in the 2025 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 employees' compensation and remuneration of 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 employees' compensation and remuneration of directors resolved by the Board of Directors of the Company.

(VIII) Foreign Exchange (Losses) Gains

	January 1 to March 31, 2026	January 1 to March 31, 2025
Total foreign exchange gains	$ 15,671	$ 10,764
Total foreign exchange losses	(13,268)	(5,405)
Net profit	$ 2,403	$ 5,359

XXIV. Income Tax

(I) Income tax recognized in profit or loss

The major components of income tax expense are as follows：

	January 1 to March 31, 2026	January 1 to March 31, 2025
Current income tax		
Incurred in the year	$ -	$ 7,158
Additional levy on undistributed earnings	-	-
Adjustments for prior years	-	654
	-	7,812
Deferred income tax		
Incurred in the year	906	19,452
Adjustments in the current year to the current income tax expenses of prior years	-	-
Income tax expense recognized in profit or loss	$ 906	$ 27,264

(II) Income tax recognized in other comprehensive income

	January 1 to March 31, 2026	January 1 to March 31, 2025
Deferred income tax		
Incurred during the period		
- Translation of foreign financial statements	$ 10,621	$ 6,244
Income tax recognized in other comprehensive income	$ 10,621	$ 6,244

(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.

(IV) 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%.

(V) Dongguan Wieson and Jiangsu Wieson of the Consolidated Company estimate income tax expense in accordance with Article 4 of the “Corporate 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 under the “Measures for the Administration of the Certification of High-Tech Enterprises”.

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

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

XXV. Earnings Per Share

Unit: In NTD per share

	January 1 to March 31, 2026	January 1 to March 31, 2025
Basic earnings per share	$ 0.13	$ 0.86
Diluted earnings per share	$ 0.13	$ 0.86

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

Net Profit for the Year

	January 1 to March 31, 2026	January 1 to March 31, 2025
Net profit used to calculate basic earnings per share	$ 10,397	$ 62,840
Net profit used to calculate diluted earnings per share	$ 10,397	$ 62,840

Number of shares

Unit: In thousands of shares

	January 1 to March 31, 2026	January 1 to March 31, 2025
Weighted average number of common stock used to calculate basic earnings per share	81,764	72,664
Impact of potential common stock with dilutive effect:		
Profit-sharing remuneration for employees	-	299
Weighted average number of common stock used to calculate diluted earnings per share	81,764	72,963

If the Consolidated Company has the option to settle employees' compensation in cash or shares, the Consolidated Company shall assume that the compensation will be settled in shares for purposes of calculating diluted earnings per share, and the weighted average number of shares outstanding shall be adjusted accordingly when such potential ordinary shares have a dilutive effect. Such dilutive effect of the potential ordinary shares shall continue to be considered in the calculation of diluted earnings per share until the number of shares to be distributed as employees' compensation 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: :

	Stock option rights
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 March 31, 2026 and 2025:

1. During the period from January 1 to March 31, 2026, the Consolidated Company reclassified prepayments for equipment to property, plant and equipment and intangible assets in the amounts of NT$8,043 thousand and NT$3,990 thousand, respectively (see Notes 13 and 16).
2. During the period from January 1 to March 31, 2025, the Consolidated Company reclassified prepayments for equipment to property, plant and equipment in the amount of NT$13,019 thousand (see Note 13).
3. During the period from January 1 to March 31, 2025, the Consolidated Company reclassified inventories to property, plant and equipment in the amount of NT$2,004 thousand (see Note 13).
4. During the period from January 1 to March 31, 2025, the Consolidated Company reclassified investment property to property, plant and equipment in the amount of NT$8,988 thousand (see Notes 13 and 15).

5. Cash dividends resolved by the Board of Directors had not yet been distributed as of March 31, 2026 (see Notes 19 and 21).

(II) Changes in Liabilities from Financing Activities

January 1 to March 31, 2026

	January 1, 2026	Cash Flow	Others	March 31, 2026
Short-term Loans	$ 386,597	($ 227,305)	$ -	$ 159,292
Long-term loan	590,719	135,369	4,193	730,281
Lease Liabilities	2,283	(344)	21	1,960
	$ 979,599	($ 92,280)	$ 4,214	$ 891,533

January 1 to March 31, 2025

	January 1, 2025	Cash Flow	Others	March 31, 2025
Short-term Loans	$ 359,565	$ 42,622	$ -	$ 402,187
Long-term loan	682,132	(9,809)	1,140	673,463
Lease Liabilities	12,149	(5,935)	227	6,441
	$ 1,053,846	$ 26,878	$ 1,367	$ 1,082,091

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

March 31, 2026

	Level 1	Level 2	Level 3	Total
Financial assets at fair value through other comprehensive income				
Investments in equity instruments				
- Domestic unlisted stocks	$ -	$ -	$ 5,160	$ 5,160
- Foreign unlisted stocks	-	-	27,891	27,891
	$ -	$ -	$ 33,051	$ 33,051

December 31, 2025

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

March 31, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at fair value through other comprehensive income				
Investments in equity instruments				
- Domestic unlisted stocks	$ -	$ -	$ 6,370	$ 6,370
- Foreign unlisted stocks	-	-	18,591	18,591
	$ -	$ -	$ 24,961	$ 24,961

There were no transfers between Level 1 and Level 2 fair value measurements during the periods from January 1 to March 31, 2026 and 2025.

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

Financial assets	Financial assets at fair value through other comprehensive income — Equity instruments — January 1 to March 31, 2026	Financial assets at fair value through other comprehensive income — Equity instruments — January 1 to March 31, 2025
Balance at the beginning of the year	$ 32,272	$ 24,627
Recognized in other comprehensive income (unrealized valuation gains or losses on financial assets at fair value through other comprehensive income)	37	-
Return of share payment in connection with capital reduction	742	334
Exchange rate effect	$ 33,051	$ 24,961
Balance at the end of the year		

3. Valuation Techniques and Inputs Applied for Level 2 Fair Value Measurement

Category of Financial Instruments	Valuation Techniques and Inputs
Derivatives – Forward exchange contracts	Discounted cash flow method: Future cash flows are estimated based on observable forward exchange rates at the end of the period and contracted exchange rates, and discounted at discount rates reflecting the respective credit risk of each counterparty.

4. Valuation Techniques and Inputs Applied for Level 3 Fair Value Measurement

The fair value of equity investments in domestic and foreign unlisted companies without an active market is primarily determined using the asset approach and market approach.

Under the asset approach, reference is made to the net asset value measured at fair value by an independent valuation institution. The unobservable inputs used include liquidity discounts, which were 14.31% and 18.70%, respectively, as of March 31, 2026, and 14.53% and 18.70%, respectively, as of March 31, 2025.

The market approach assesses fair value with reference to market information of comparable companies and relevant market conditions. The unobservable inputs used include liquidity discounts, which were 33.02% and 34.90% as of March 31, 2026 and 2025, respectively

(III) Type of Financial Instruments

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets			
Financial assets at amortized cost (Note 1)	$ 1,459,520	$ 1,995,312	$ 1,654,162
Financial assets at fair value through other comprehensive income			
Investments in equity instruments	33,051	32,272	24,961
Financial liabilities			
Measured at amortized cost (Note 2)	1,832,061	1,944,112	2,084,581

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 to the risks of changes in foreign currency exchange rates (see (1) below) and changes in interest rates (see (2) below). The Consolidated Company engages in various derivative financial instruments to manage its exposures to foreign currency exchange rate risk, including foreign exchange forward contracts to hedge the exchange rate risk arising from the export of products.

(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. In order to reduce fluctuations in future cash flows arising from changes in foreign exchange rates, the Consolidated Company uses forward exchange contracts to hedge foreign exchange risk. The use of derivative financial instruments, such as forward exchange contracts, helps the Consolidated Company reduce, but not completely eliminate, the impact of fluctuations in foreign exchange rates.

The carrying amounts of the Consolidated Company's monetary assets and monetary liabilities denominated in non-functional currencies as of the balance sheet dates, as well as the carrying amounts of derivative instruments exposed to foreign exchange risk, are disclosed in Note 33.

Sensitivity analysis

The Consolidated Company is primarily exposed to fluctuations in the exchange rate of USD.

The following table details the Consolidated Company’s sensitivity to a 1% increase or decrease in the exchange rate of NTD, which is the functional currency, against the relevant foreign currencies. The 1% sensitivity rate is the rate 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 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 income tax when NTD weakens by 1% against the relevant foreign currencies. If NTD strengthens by 1% against the relevant foreign currencies, the impact on profit before income tax would be an equal amount in the opposite direction.

	January 1 to March 31, 2026	January 1 to March 31, 2025
Profit or loss	$ 5,110	$ 5,752

(2) Interest rate risk

The Consolidated Company's interest rate risk consists mainly of 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 at the balance sheet date were as follows:

	March 31, 2026	December 31, 2025	March 31, 2025
With fair value interest rate risk - Financial assets	$ 268,405	$ 597,095	$ 166,434
With cash flow interest rate risk - Financial liabilities	844,153	977,316	1,075,650

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 March 31, 2026 and 2025 would have decreased/increased by NT$2,110 thousand and NT$2,689 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.

Accounts receivable are due from a large number of customers across diverse industries and geographical regions. The Consolidated Company continuously evaluates the financial condition of its customers and, where necessary, purchases credit guarantee insurance contracts.

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 March 31, 2026, December 31, 2025 and March 31, 2025, the Consolidated Company had unused bank financing facilities of NT$1,797,939 thousand, NT$1,486,824 thousand and NT$1,139,672 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 at the balance sheet dates.

March 31, 2026

	Effective interest rate	Less than 1 year	1 to 2 years	2 to 5 years	More than 5 years	Total
Non-derivative financial liabilities						
Short-term Loans	2.53%	$ 159,292	$ -	$ -	$ -	$ 159,292
Accounts payable	-	596,320	-	-	-	596,320
Lease Liabilities	2%~4.35%	1,213	801	-	-	2,014
Other payables	-	345,118	-	-	-	345,118
Long-term loan	2.47%	210,202	436,357	195,828	21,478	863,865

December 31, 2025

	Effective interest rate	Less than 1 year	1 to 2 years	2 to 5 years	More than 5 years	Total
Non-derivative financial liabilities						
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

March 31, 2025

	Effective interest rate	Less than 1 year	1 to 2 years	2 to 5 years	More than 5 years	Total
Non-derivative financial liabilities						
Short-term Loans	2.47%	$ 412,212	$ -	$ -	$ -	$ 412,212
Accounts payable	-	160	-	-	-	160
Lease Liabilities	-	765,000	-	-	-	765,000
Other payables	2.00%～4.35%	4,945	953	650	-	6,548
Other payables	-	242,701	-	-	-	242,701
Long-term loan	2.27%	89,233	303,983	240,551	54,983	688,750

(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$136,870 thousand and NT$152,262 thousand as of March 31, 2026 and 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 March 31, 2026 and 2025, the Consolidated Company recognized finance costs of NT$0 thousand and NT$58 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

Name of Related Party	Relationship with the Consolidated Company
New BobwayDevelopment 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

Account in the financial statements	Type of Related Party/Name	March 31, 2026	December 31, 2025	March 31, 2025
Lease liabilities - current	New Bobway	$ -	$ -	$ 3,797

Type of Related Party/Name	January 1 to March 31, 2026	January 1 to March 31, 2025
Interest expense		
New Bobway	$ -	$ 90
Lease expense		
Xīnbao Wei	$ 5,441	$ 5,379

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

January 1 to March 31, 2026

Lessee	Lessor	Subject of the lease	Purpose of the lease	Lease period	Lease payment method	Rental	Future rentals payable under signed lease agreements
Wieson Technologies (Dong Guan) Co., Ltd.	Other related parties	Dongguan Houjie Huangang Industrial Zone	Business use	2025.06.01~ 2026.05.31	Quarterly payment	RMB 1,253 thousand per quarter	RMB 2,088 thousand as of May 31, 2026

January 1 to March 31, 2025

Lessee	Lessor	Subject of the lease	Purpose of the lease	Lease period	Lease payment method	Rental	Future rentals payable under signed lease agreements
Wieson Technologies (Dong Guan) Co., Ltd.	Other related parties	Dongguan Houjie Huangang Industrial Zone	Business use	2023/06/01- 2025/05/31	Quarterly payment	RMB 1,253 thousand per quarter	RMB 835 thousand as of May 31, 2025

(III) Construction in progress

Account Item	Related Party Category / Name	March 31, 2026	December 31, 2025	March 31, 2025
Construction in progress (Note)	Campus 1 C&D	$ 301,802	$ 87,937	$ 67,707
Refundable deposits	New Power Co., Ltd.	$ 8,154	$ 8,046	$ 8,960

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, the Consolidated Company had paid NT$67,707 thousand (RMB 15,120 thousand), which was recognized under construction in progress. The estimated delivery date of the property is November 15, 2025.

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, the Consolidated Company paid 30% of the contract consideration (RMB 4,439 thousand) on May 29, 2025, and paid the remaining balance of RMB 45,639 thousand on February 11, 2026. However, as of the reporting date, the acceptance procedures had not yet been completed, and the related expenditures were still recognized under construction in progress. Such expenditures will be reclassified to property, plant and equipment upon completion of the acceptance procedures.

(IV) Salaries of Key Management

	January 1 to March 31, 2026	January 1 to March 31, 2025
Short-term employee benefits	$ 3,930	$ 3,939
Post-employment benefits	54	54
	$ 3,984	$ 3,993

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 were pledged as collaterals for financing loans, guarantees for imported raw materials, and deposits for notes payable:

	March 31, 2026	December 31, 2025	March 31, 2025
Financial assets at amortized cost			
Pledged time deposits	$ 1,824	$ 1,824	$ 1,794
Property, plant and equipment	1,016,495	713,963	739,701
Investment property	29,692	29,783	29,296
Right-of-use assets	27,105	26,611	27,933
	$ 1,075,116	$ 772,181	$ 798,724

XXXII. Significant Contingent Liabilities and Unrecognized Contractual Commitments

(I) As of March 31, 2026, December 31, 2025 and March 31, 2025, the Consolidated Company had committed to acquire property, plant and equipment in the amounts of NT$763,977 thousand, NT$338,574 thousand and NT$467,286 thousand, respectively, of which NT$367,687 thousand, NT$114,432 thousand and NT$230,952 thousand, respectively, had been paid and were recognized under construction in progress and prepayments for equipment.

(II) As of March 31, 2026, December 31, 2025 and March 31, 2025, the Consolidated Company had provided time deposits in the amounts of NT$1,824 thousand, NT$1,824 thousand and NT$1,794 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:

March 31, 2026

	Foreign currency	Exchange Rate		Carrying amount
Foreign currency assets				
Monetary item				
USD	$ 14,244	31.995	（USD: NTD）	$ 455,736
USD	11,340	6.912	（USD: RMB）	362,836
USD	1,189	26,774	（USD: VND）	38,038
EUR	190	36.71	（EUR: NTD）	6,966
HKD	1,743	4.081	（HKD: RMB）	7,113
Foreign currency liabilities				
Monetary item				
USD	9,732	31.995	（USD: NTD）	311,363
USD	60	31.995	（USD: RMB）	1,914
USD	1,009	26,774	（USD: VND）	32,293
HKD	293	4.081	（HKD: NTD）	1,196

December 31, 2025

	Foreign currency	Exchange Rate	Carrying amount
Foreign currency assets			
Monetary item			
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			
Monetary item			
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

March 31, 2025

	Foreign currency	Exchange Rate	Carrying amount
Foreign currency assets			
Monetary item			
USD	$ 17,320	33.205 (USD: NTD)	$ 575,096
USD	12,646	7.261 (USD: RMB)	419,912
EUR	37	25,560 (USD: VND)	1,239
EUR	138	35.97 (EUR: NTD)	4,948
HKD	1,740	0.933 (HKD: RMB)	7,426
Foreign currency liabilities			
Monetary item			
USD	12,512	33.205 (USD: NTD)	415,461
USD	168	7.261 (USD: RMB)	5,583

The Consolidated Company's foreign exchange gains (realized and unrealized) for the periods from January 1 to March 31, 2026 and 2025 amounted to NT$2,403 thousand and NT$5,359 thousand, respectively. Due to the variety of foreign currency transactions, it is impracticable to disclose foreign exchange gains or losses by each significant foreign currency.

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 March 31, 2026				
	Interconnect Components Segment	Automotive Components Segment	Others	Adjustments and eliminations	Total
Segment revenues and operating results					
Revenues from customers outside the Consolidated Company	$ 415,006	$ 283,956	$ -	$	$ 698,962
Revenues from inside the Consolidated Company	303,709	465	-	(304,174)	-
Other revenues from customers outside the Consolidated Company	5,389	-	-	-	5,389
Total revenues	$ 724,104	$ 284,421	$ -	($ 304,174)	$ 704,351
Segment profit (loss)	$ 16,117	($ 122)	$ 3,639	$ -	$ 19,634
Segment revenues and operating results					
Interest income					480
General other income of the Company					16,872
Finance costs					(5,304)
General expenses and losses of the Company					(19,961)
Profit before tax					$ 11,721
Segment assets					
Identifiable assets	$ 2,483,607	$ 1,614,477	$ 2,605	$ -	$ 4,100,689
Investments					33,051
Deferred income tax assets					19,141
General assets of the Company					(22,468)
Total assets					$ 4,130,413

	January 1 to March 31, 2025				
	Interconnect Components Segment	Automotive Components Segment	Others	Adjustments and eliminations	Total
Segment revenues and operating results					
Revenues from customers outside the Consolidated Company	$ 509,439	$ 420,874	$ -	$ -	$ 930,313
Revenues from inside the Consolidated Company	363,174	2,764	-	(365,938)	-
Other revenues from customers outside the Consolidated Company	21,835	4,611	98	(18,315)	8,229
Total revenues	$ 894,448	$ 428,249	$ 98	($ 384,253)	$ 938,542
Segment profit (loss)	$ 44,413	$ 43,072	($ 448)	$ -	$ 87,037
Segment revenues and operating results					
Interest income					1,023
General other income of the Company					136,111
Finance costs					(6,515)
General expenses and losses of the Company					(122,709)
Profit before tax					$ 94,947
Segment assets					
Identifiable assets	$ 2,106,283	$ 1,746,484	$ 3,015	$ -	$ 3,855,782
Investments					24,961
Deferred income tax assets					35,033
General assets of the Company					4,337
Total assets					$ 3,920,113

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 March 31, 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)	$ 369,572 (Note 2)	$ 92,380	$ 46,290	$ -	$ -	2.51%	$ 923,931 (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 × 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 × 20% = NT$369,572 thousand).

WIESON TECHNOLOGIES CO., LTD. and Subsidiaries

Material securities held at the end of the period

March 31, 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.	Stocks							
	Asia Global Venture Capital II Co., Ltd.	None	Financial assets at fair value through other comprehensive income - non-current	119	$ 2,112	3.00%	$ 2,112	Note
	Asia Pacific Emerging Industry Management Co., Ltd.	〃	〃	618	5,160	2.22%	5,160	〃
Wieson Technologies (Dong Guan) Co., Ltd.	Dongguan Zhongju Information Optoelectronics Co., Ltd.	〃	〃	-	25,779	8.45%	25,779	〃
					$ 33,051		$ 33,051	

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 March 31, 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
			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	$ 257,688	86.73%	Within 120 days from the monthly cut-off day	In mutual agreement	Within 120 days from the monthly cut-off day	Accounts payable $ 257,002	84.07%	

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

March 31, 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$)	Disposition		
Wieson Technologies (Dong Guan) Co., Ltd.	Wieson Technologies Co., Ltd.	The ultimate parent company	$ 257,002	3.87	$ -	-	$ 115,182	$ -

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

March 31, 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 Account	Amount (NT$)	Trading terms	As a percentage of consolidated total revenues or total assets (Note 3)
0	Wieson Technologies Co., Ltd.	Wieson Technologies (Dong Guan) Co., Ltd.	1	Purchases	$ 257,688	Based on standard production cost plus 15%	36.59%
		〃	1	Accounts payable	257,002	No significant difference from those with non-related parties	6.22%
		WIESON AMERICA, INC.	1	Business development expenses	6,523	No significant difference from those with non-related parties	0.93%
		WIESON TECHNOLOGIES (VIETNAM) CO. LTD	1	Purchases	23,657	Based on standard production cost plus 15%	3.36%
		〃	1	Accounts payable	24,777	No significant difference from those with non-related parties	0.60%
1	Wieson Technologies (Dong Guan) Co., Ltd.	WIESON TECHNOLOGIES (VIETNAM) CO. LTD	3	Sales	17,177	Based on standard production cost plus 15%	2.44%
	Wieson Technologies Co., Ltd.	〃	3	Accounts receivable	25,991	No significant difference from those with non-related parties	0.63%

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 March 31, 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	$ 479,386	($ 2,342)	($ 2,473)	註 1
	Jie Bao Electronics Co., Ltd. (Cayman)	〃	〃	198,895 (US 5,850 thousand)	198,895 (US 5,850 thousand)	6,450	100.00	1,142,193	2,701	2,707	註 2
	WIESON OVERSEA HOLDING CO., LTD.	Samoa	〃	1,801 (US66 thousand)	1,801 (US66 thousand)	66	100.00	22,070	(3,554)	(3,554)	
	WIESON TECHNOLOGIES (VIETNAM) CO., LTD	Vietnam	Manufacturing and processing of electronic connectors and cable assembly plugs and sockets	433,857 (US 12,500 thousand)	370,997 (US 11,500 thousand)	-	100.00	386,429	(4,106)	(3,046)	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 thousand)	367,610 (HK 87,000 thousand)	-	100.00	485,360	(2,189)	(2,189)	
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	1,142,024	3,279	2,861	
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	10,957	(967)	(967)	
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	21,622	(3,546)	(3,546)	

Note 1: This represents the net result of subtracting NT$5,276 thousand of unrealized gross profits on upstream sales and NT$2,587 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 was the net result of subtracting NT$53 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 addition of 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 March 31, 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	Core Business Scope	Paid-in Capital	Investment method (Note 1)	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	Shareholding percentage of the Company's direct or indirect investment	Investment profit or loss recognized in the period (Note 2)	Carrying amount of investment at the end of the period	Investment gain repatriated as of the end of the period
					Remittance from Taiwan	Repatriation back to Taiwan						
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 thousand)	($ 2,189)	100.00	($ 2,189) (2)	$ 485,360	$ -
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 thousand)	3,279	87.26	2,861 (2)	1,142,024	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
$ 635,587	$ 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 investee 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 the certification of 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 March 31, 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$)	Percentage		Payment terms	Comparison with general transactions	Amount (NT$)	Percentage		
Wieson Technologies (Dong Guan) Co., Ltd.	Purchases	$ 257,688	86.73	No significant difference from those with general customers	Within 120 days from the monthly cut-off day	No significant difference	Accounts payable $ 257,002	84.07	$ 5,276	Note

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